



Members of the Franchise Tax Board

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California Franchise Tax Board

Annual Report 2005

Personal
Income Tax

Business
Entities

Homeowner
and Renter
Property Tax
Assistance

2005 Enacted
Legislation

Legal Rulings
Tax Appeals
Litigation
Settlement



FRANCHISE TAX BOARD

Selvi Stanislaus, Executive Officer

The California Franchise Tax Board Annual Report of 2005 is a summary of the department's major program activities during the 2005 calendar year. It is also a detailed, statistical profile of California's individual and business taxpayers who filed returns in 2005 for the 2004 taxable year, and a profile of California homeowners and renters who filed claims in 2005 for partial reimbursement of property tax paid in 2004.

The California Franchise Tax Board Annual Report of 2005 was published in February 2007 and is on the Franchise Tax Board Website at: **www.ftb.ca.gov**.

**ANNUAL
REPORT
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Introduction

The Franchise Tax Board

History

On March 1, 1929, Franchise Tax Board's predecessor, The Franchise Tax Commission, was established by the Bank and Corporation Franchise Tax Act (Stat. 1929, Ch. 13). Six years later, the Legislature created the state's personal income tax with the passage of the Personal Income Tax Act of 1935 (Stat. 1935, Ch. 320). On January 1, 1950, the Commission, administered by Charles J. McColgan, was replaced by a three-member Board, who appointed the first Executive Officer, John J. Campbell. Mr. Campbell served until his retirement in 1963, and was succeeded by Martin Huff until his retirement in 1979. After a brief period of interim Executive Officers, Gerald H. Goldberg accepted his appointment in 1980 and served for 25 years until 2005. Will Bush served as interim Executive Officer until 2006, when Selvi Stanislaus was appointed to the post.

Structure

The Franchise Tax Board (FTB) consists of the California State Controller (who chairs the FTB), the Chair of the State Board of Equalization, and the Director of the Department of Finance. During 2005, the three-member board was chaired by State Controller Steve Westly. The other board members were John Chiang and Michael C. Genest. The Board's staff (the department) is directed by an Executive Officer appointed by the Board and confirmed by the Senate.

On December 31, 2005, FTB employed 4,670 permanent full and part-time employees in the Sacramento central offices, field offices located throughout California, and offices in Chicago, Houston, Manhattan, and Long Island. During the Personal Income Tax filing period, 817 additional employees were temporarily hired to provide assistance to taxpayers and process their returns.

Responsibilities

The Franchise Tax Board is responsible for administering two of California's major tax programs: Personal Income Tax and the Corporation Tax. The FTB also has responsibility for administering the Homeowner and Renter Assistance (HRA) program, and other non-tax programs and delinquent debt collection functions, including child support debt collections and delinquent vehicle registration debt collections on behalf of the Department of Motor Vehicles. In 1999, the California Legislature gave FTB the additional responsibility for procuring, developing, and implementing the statewide child support automation development project.

Year in Review

The Franchise Tax Board's Tax Amnesty Program allowed taxpayers to pay unpaid tax balances from 2002 and prior years in exchange for a waiver of penalties, fees, or criminal prosecution. This program, which was administered during the peak return processing period, generated over \$800 million in revenue for the State of California. In addition, FTB continued to make significant efforts to address the tax gap and improve the detection of abusive tax shelters.

During 2005, eight million California taxpayers filed electronically, a 14% increase from 2004, and representing almost 60% of all personal income tax returns. Usage of FTB's CalFile application, which allows taxpayers to submit their tax return to the Franchise Tax Board electronically without cost, grew by 45% over 2004. Also in 2005, FTB successfully administered a pilot of the ReadyReturn program, a pioneering program in which the FTB completed simple tax returns for eligible participants using wage information FTB already had.

FTB continues to focus on and improve its customer service. Average wait time for calls to our Call Center remained steady despite an increase in call volume to more than 2.8 million. This increase was due in large part to the Tax Amnesty Program, which ran from February 1 to March 31, 2005. Several enhancements were made to the FTB's website, including the implementation of Spanish-language applications and online form delivery. In January 2006, FTB launched a completely redesigned, usability-tested website.

2005 saw the completion of FTB's new offices, dubbed Phase III. Most employees are now located at one central site.

FTB staff successfully transitioned authority for child support collections to the Department of Child Support Services, but has retained a role in some collection functions and houses the information technology and program staff. Their efforts resulted in the successful implementation in October 2005 of the Version 1 configuration of the California Child Support Automation System (CCSAS). As of December 2005, over \$14 million in child support payments were disbursed to custodial parents in 11 counties. Version 2, scheduled for implementation in all 58 counties by September 2008, will provide a single centralized statewide database.

The following table provides a comparative synopsis of Personal Income Tax, Corporation Tax, and Homeowner and Renter Property Assistance claim return information received and processed by Franchise Tax Board in process years 2004 and 2005.

Franchise Tax Board
TAX RETURNS AND HRA CLAIMS

	2004		2005		Change	Percent Change
PERSONAL INCOME TAX						
Number of Returns Filed	13,624,349		13,832,810		208,468	1.5
Taxable Income Reported*	\$ 619,166		\$ 695,075		\$ 75,935	12.3
Tax Liability Reported*	\$ 30,374		\$ 36,093		\$ 5,720	18.8
CORPORATION TAX						
Number of Returns Filed	589,310		616,805		27,495	4.7
CA State Net Income Reported*	\$ 50,819		\$ 82,328		\$ 31,509	62.0
Tax Liability Reported*	\$ 6,227		\$ 7,123		\$ 896	14.4
HOMEOWNER & RENTER PROPERTY TAX ASSISTANCE						
Number of Claims Filed	586,210		582,182		-4,028	-0.7
Tax Assistance Claimed*	\$ 177		\$ 178		\$ 1	0.6

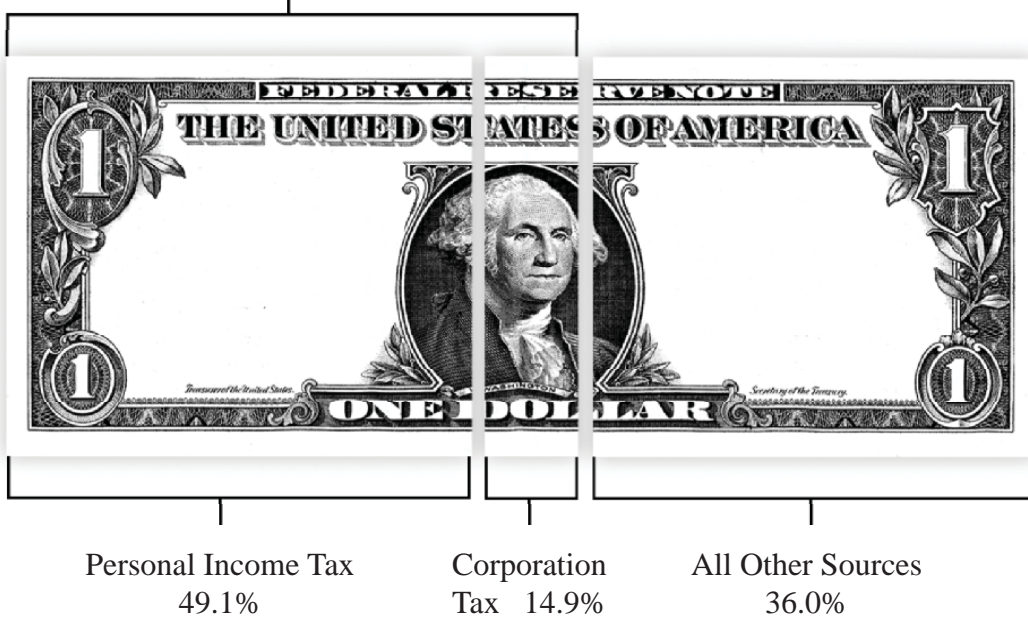
** Dollars in Millions*

The State's General Fund

The state's General Fund is the primary source of revenues from which California's operating expenditures derive. The Franchise Tax Board serves California by administering programs that generate more than 50% of the state's General Fund revenue. In 2005, FTB accounted for \$57.1 billion, or 64.0% of the General Fund revenues. Personal Income Tax revenues accounted for \$43.8 billion or 49.1%, and tax revenues from business entities, including corporations, limited liability companies, general partnerships, limited partnerships, limited liability partnerships, and exempt organizations accounted for \$13.3 billion or 14.9% of the General Fund.

General Fund Sources
2005 Calendar Year

Franchise Tax Board 64.0%



State of California
GENERAL FUND REVENUES

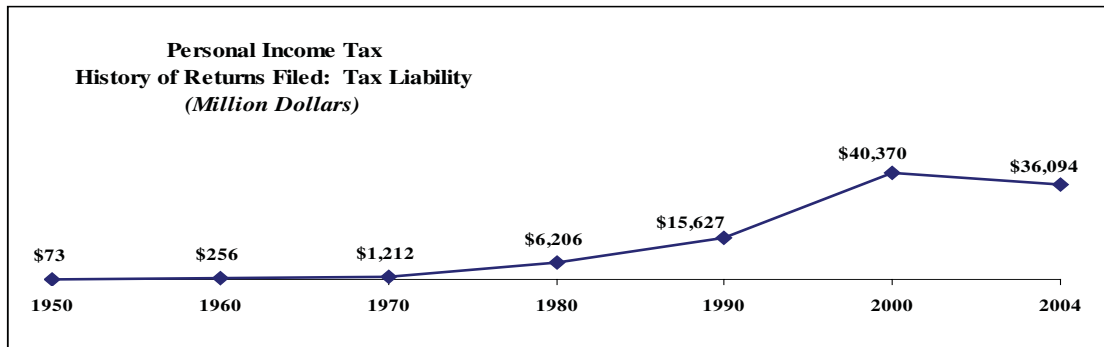
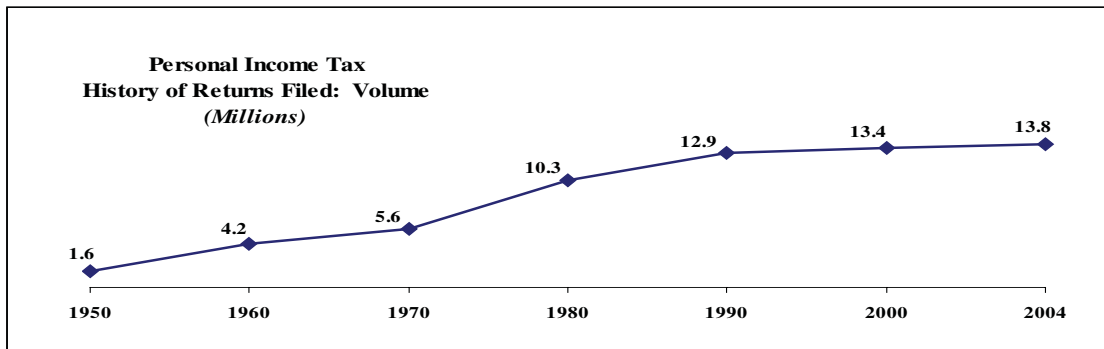
	2004		2005		Percent Change
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Franchise Tax Board Sources:					
Personal Income Tax	\$ 38,539.7	50.1	\$ 43,789.4	49.1	13.6
Corporation Tax	8,811.6	11.5	13,337.2	14.9	51.4
Subtotal	\$ 47,351.3	61.6	\$ 57,126.6	64.0	20.6
Other Revenue Sources					
Retail Sales and Use Tax	\$ 24,435.7	31.8	\$ 26,707.8	29.9	9.3
Insurance Company Tax	2,222.6	2.9	2,309.1	2.6	3.9
Estate, Gift, and Inheritance Tax	539.8	0.7	267.3	0.3	-50.5
Alcoholic Beverage Excise Tax	311.1	0.4	313.8	0.4	0.9
Cigarette Tax	121.2	0.2	119.0	0.1	-1.8
Other Revenues & Investment Interest	1,901.8	2.5	2,408.3	2.7	26.6
Subtotal	\$ 29,532.1	38.4	\$ 32,125.3	36.0	8.8
Total General Fund Revenues	\$ 76,883.5	100.0	\$ 89,251.9	100.0	16.1

Personal Income Tax

Introduction

History

The Personal Income Tax Act of 1935 created California's personal income tax (PIT), resulting in the receipt of 373,000 PIT returns and \$11.8 million in its first taxable year of 1935. By 1950, the number of PIT returns had increased to 1.6 million, with a tax liability of \$73.2 million. The following charts illustrate the growth of return volumes and tax dollars to the state's General Fund.



Appendix Table B-1 Comparison by Taxable Years shows that, from taxable year 2003 to taxable year 2004, total Adjusted Gross Income (AGI) increased from \$762.5 billion to \$841.2 billion, or 10.3%. Likewise, the amount of personal income tax dollars deposited to the General Fund grew by 18.8%, from \$30.4 billion to \$36.1 billion, after falling from a peak of \$40.4 billion in 2000 to a low of \$28.6 billion in 2002.

The number of California resident returns reporting incomes of \$200,000 and above showed strong growth between taxable years 2003 and 2004, as illustrated by the following table:

Personal Income Tax NUMBER OF TAX RETURNS BY ADJUSTED GROSS INCOME CLASS A THREE-YEAR COMPARISON						
Adjusted Gross Income	Taxable Years		Percent Change		Taxable	Percent Change
	2002	2003			Year 2004	
Under \$ 100,000	12,085,511	12,053,464	-0.3		12,088,995	0.3
100,000 to 199,999	1,140,227	1,190,810	4.4		1,294,540	8.7
200,000 to 499,999	279,627	300,939	7.6		350,816	16.6
500,000 to 999,999	45,279	50,309	11.1		60,903	21.1
1,000,000 and over	24,939	28,827	15.6		37,558	30.3
Total Returns	13,575,583	13,624,349	0.4		13,832,817	1.5

Interpreting the Statistical Data

Data Sources

The Personal Income Tax (PIT) data contained within this Annual Report are derived from two sources: the Tax Return Transactions File, and the PIT Sample. Within this section, statistical data are derived from the PIT Sample unless otherwise indicated.

Tax Return Transactions File

Franchise Tax Board maintains a PIT return transactions file from which tax return data were extracted for this report. Statistical data pertaining to California's 58 counties were drawn from the PIT Transactions File as well as data presented in Appendix Tables B-6, B-7, and B-8, and in the Voluntary Contribution to Charitable Organizations table.

Personal Income Tax Sample

The Personal Income Tax Sample comprised 403,114 returns selected from 13.8 million returns filed in calendar year 2005. The stratified random sample selection was based on a combination of criteria, including the amount of both state and federal adjusted gross income (AGI) and the relative magnitude of item entries on form FTB-Schedule CA. In this section and in Appendix Tables B-1 through B-5, B-9.1 and B-9.2, the data consist of California resident tax returns filed during the 2005 filing season. Appendix Table B-4G summarizes the part-year resident and nonresident return data.

Indexing Adjustments for Taxable Year 2004

Each year, California Consumer Price Index (CCPI) adjustments are made to certain tax provisions, including standard deductions, tax brackets, and exemption credits. These annual indexing adjustments are required by California law to compensate for inflationary factors, and are determined by the June-to-June percentage change in the CCPI. For taxable year 2004, the indexed change was 3.1% above the 2003 level.

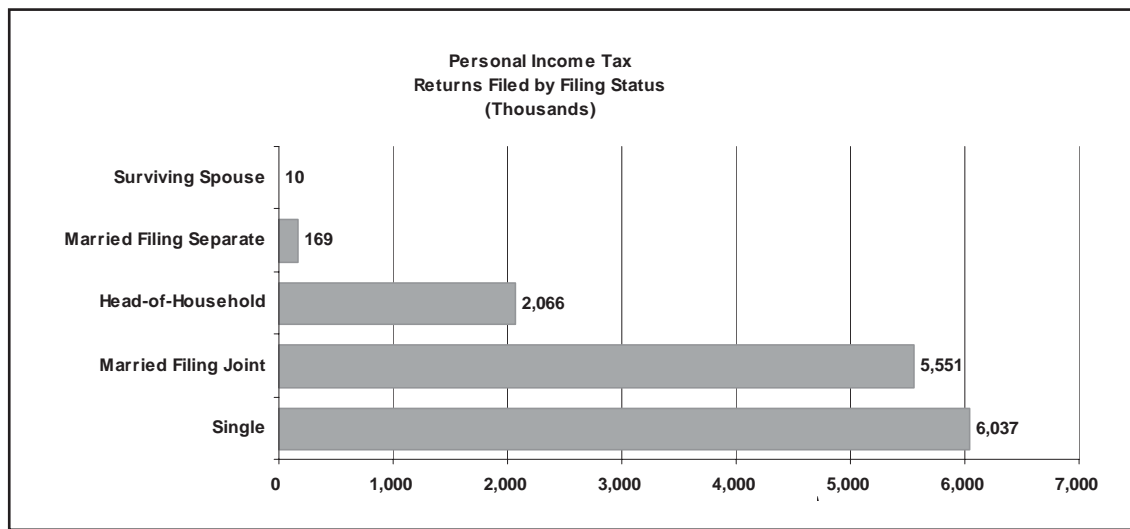
Profile of Personal Income Tax Returns Filed

Filing Method

In calendar year 2005, 13.8 million California full-year resident personal income tax returns for taxable year 2004 were filed with the Franchise Tax Board, an 1.5% increase from taxable year 2003. 2.0 million returns were prepared on form FTB 540 2EZ, 0.7 million returns were prepared on form FTB 540A (short form), and 11.2 million were prepared on form FTB-540 (long form). During the 2005 filing year, 8.0 million tax returns were filed electronically, an increase of 13.8% from 2004.

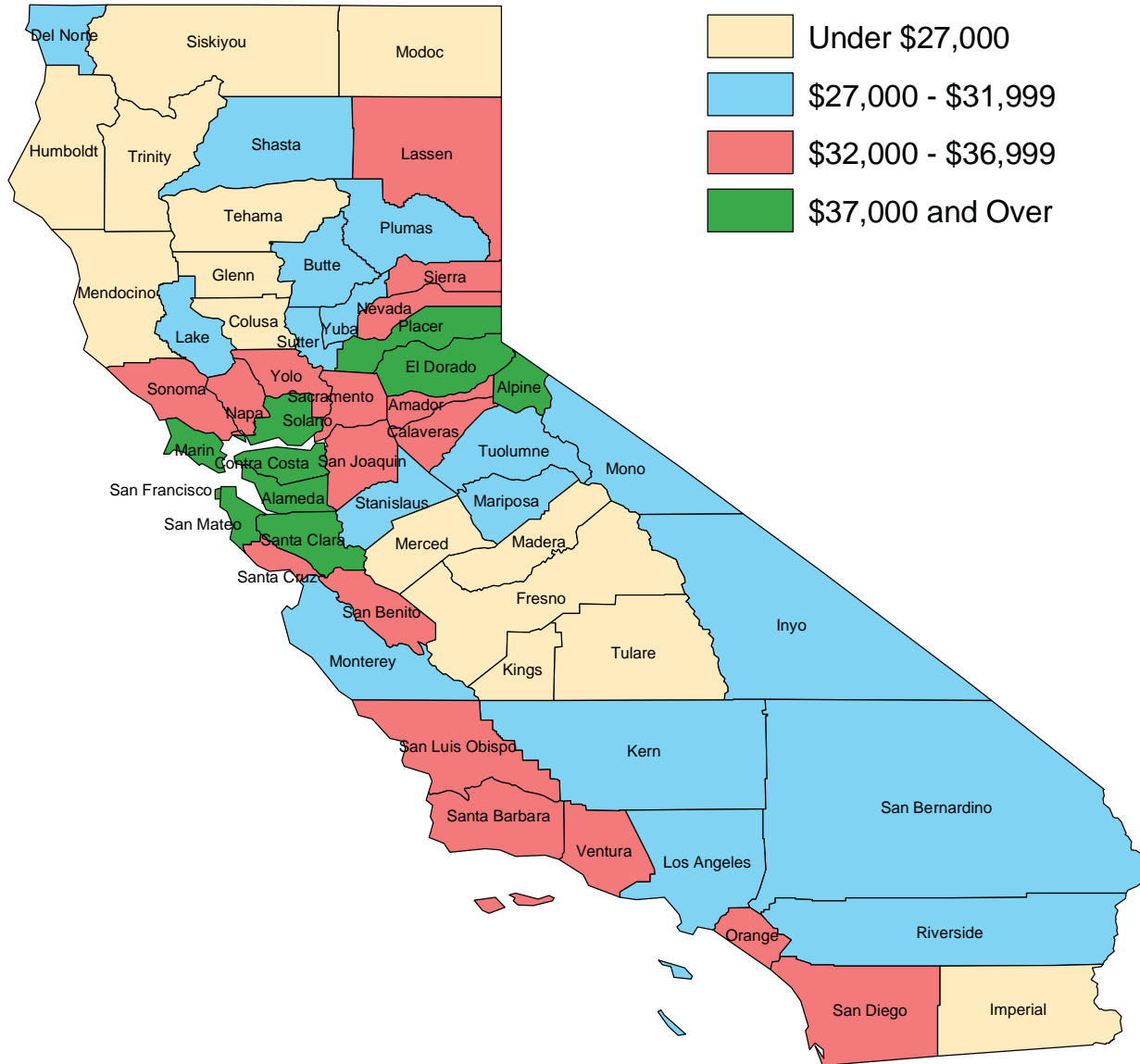
Filing Status

The 13.8 million personal income tax returns consisted of 6.0 million returns reporting Single filing status, 5.6 million returns with Married Filing Jointly status, 2.1 million Head-of-Household returns, 169,000 Married Filing Separately returns, and 10,000 Surviving Spouse returns. The following chart and Appendix Tables B-4B through B-4F provide detailed illustrations of tax return volumes by filing status.



**Personal Income Tax
MEDIAN ADJUSTED GROSS INCOME BY COUNTY
Taxable Year 2004**

Filing Status Type: All



**Statewide Median AGI
All Filing Statuses: \$33,223**

Median Adjusted Gross Income by County

On July 1, 2004, the resident population of California's 58 counties totaled 36.5 million people, with the lowest population residing in Alpine County (1,274) and the largest population in Los Angeles County (10,130,668). For the 2004 taxable year, Alpine County households filed 300 tax returns reporting a total AGI of \$16.7 million, and Los Angeles County households filed 3,725,064 returns reporting \$214.7 billion.

All Tax Filers

The statewide median AGI for all California full-time resident filers increased by 3.0%, from \$32,242 in taxable year 2003 to \$33,223 in taxable year 2004. Marin County reported the highest median AGI at \$46,699; Imperial County reported the lowest at \$22,308. All 58 California counties reported increases in median AGI from taxable year 2003. The largest median AGI gain was reported in Alpine County, with an 11.6% increase from the prior year.

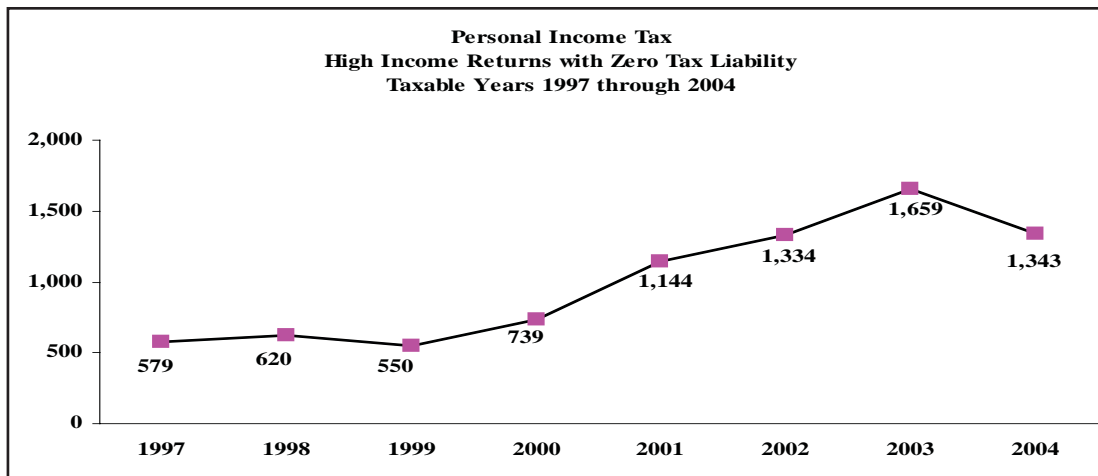
Married Filing Jointly Filers

Franchise Tax Board received 5.6 million California full-time resident, Married Filing Jointly (MFJ) returns for taxable year 2004. In comparison with the prior year's statistics, the number of MFJ returns increased by 57 thousand (1.0%). MFJ returns reported a median AGI increase of 4.1%, from \$58,653 in taxable year 2003 to \$61,084 in taxable year 2004. Marin County reported the highest median AGI at \$99,902; Imperial County reported the lowest AGI at \$34,070. All counties reported increases in median AGI. The largest median AGI gain of 6.2% was reported on returns from Mariposa County.

High Income Returns

Franchise Tax Board received 449,277 full-year resident, 2004 taxable year returns with reported AGIs of \$200,000 or more, an increase of 18.2% over the previous year. This volume represented 3.2% of all returns filed, and 32.2% of the \$841.2 billion in total California AGI. Among the high income returns, 1,343 or 0.3% had no net tax liability, as indicated on Appendix Table B-9.2. The following graph illustrates the volume of high income returns with no net tax liability.

The major contributors to the zero tax liability were Enterprise Zone Credits, Miscellaneous Deductions, and the Manufacturer's Investment Credit. The following table lists the number of non-taxed high income returns filed for taxable year 2004, by frequency of the contributing credits and deductions that resulted in the non-tax status.



Personal Income Tax HIGH INCOME RETURNS MAJOR CONTRIBUTORS TO ZERO TAX LIABILITY Taxable Year 2004		
Contributing Credits and Deductions	Number of Returns	Percent of Total
Enterprise Zone Hiring, Sales and Use Tax Credit	432	32.2
Miscellaneous Deductions	232	17.3
Other State Tax Credit	107	8.0
Research Credit	103	7.7
Manufacturer's Investment Credit	84	6.3
Los Angeles Revitalization Zone Credit (carryover)	62	4.6
Prior Year Alternative Minimum Tax Credit	56	4.2
Total Charitable Contributions	55	4.1
Medical Expenses	48	3.6
Casualty Losses	34	2.5
Mortgage Interest Paid to Institutions	27	2.0
Job and Other Miscellaneous Expenses	24	1.8
Targeted Tax Area Credit	18	1.3
Investment Interest Credit	9	0.7
Natural Heritage Preservation Credit	8	0.6
State Taxes Paid Deduction	6	0.4
Mortgage Interest Paid to Individuals	4	0.3
Low Income Housing Credit	*	*
Solar Energy Credit (carryover)	*	*
Residential Rental and Farm Sales Credit (carryover)	*	*
Agricultural Transportation Credit (carryover)	*	*
Real Estate Tax	*	*
Unknown Credit or Deduction	18	1.3
Total	1,343	100.0

* Three or fewer returns, not shown in frequency data but included in totals.

Personal Income Tax Computation

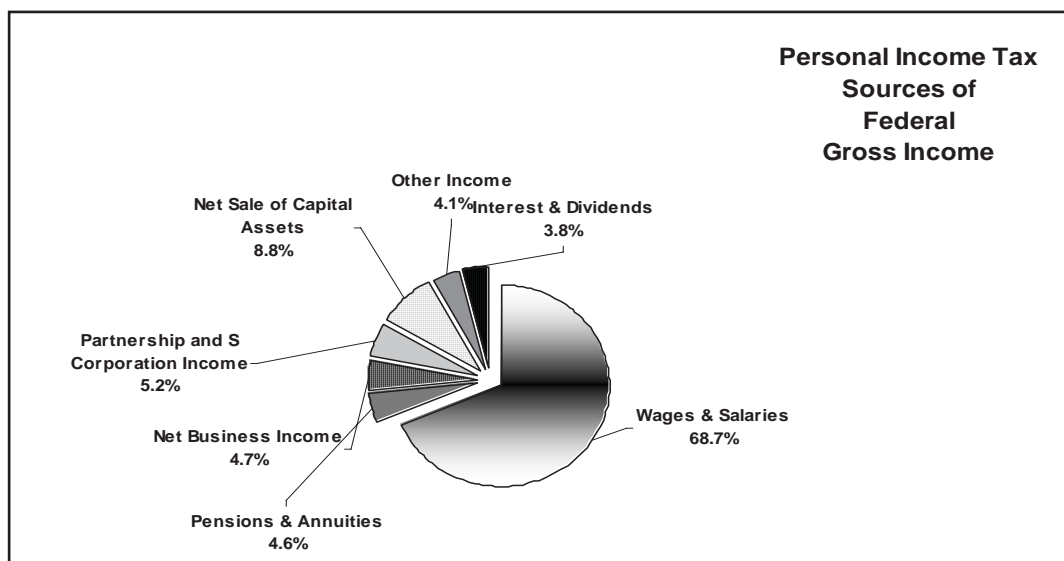
Adjusted Gross Income

California taxpayers are required to compute federal adjusted gross income (AGI) by completing their federal tax return before determining California AGI. To determine federal AGI, taxpayers must subtract federal adjustments from federal income. Once the taxpayer's federal AGI has been determined, California adjustments, both additions and subtractions, are made to federal AGI to determine the California AGI. The chart on the opposite page illustrates the process used to arrive at California AGI.

Federal Adjusted Gross Income

California full-year resident tax filers reported a total Federal Gross Income (before adjustment reductions) of \$861.6 billion for taxable year 2004. In descending order by amount, the major sources of income included Wages and Salaries, Net Sale of Capital Assets, Net Partnership & S Corporation Income, Net Business Income, and Taxable Pensions and Annuities.

Federal Adjusted Gross Income is adjusted by reducing the amount of Gross Income by certain non-taxable income sources. For taxable year 2004, adjustments to Federal Gross Income amounted to \$13.5 billion and included, in descending order by amount, Self-Employed Retirement Plans, One-half of Self-Employment Tax, Self-Employed Health Insurance, Alimony Paid, Individual Retirement Accounts, Tuition and Fees, Student Loans, and Moving Expenses. California full-year resident tax filers reported a total Federal Adjusted Gross Income (after income adjustment reductions) of \$851.9 billion for taxable year 2004.



California Adjusted Gross Income

To adjust for differences between the federal and state tax codes, California full-year resident tax filers subtracted \$35.2 billion from, and added \$24.3 billion to, the \$851.9 billion federal AGI. Subtractions from the federal AGI reduce the California taxable income base from which California tax liability is determined. Common income sources that are

determined to be non-taxable for California tax purposes include State Income Tax Refunds, Unemployment Compensation, Social Security Benefits, California Nontaxable Interest Income, and others.

Additions to the federal AGI raise the California taxable income base by which California tax liability is determined. Common additions include California taxable income sources such as Net Operating Loss, Passive Activity Losses, Depreciation and Amortization related to Business and Rental Income, and others.

For 2004, total California Adjusted Gross Income reported by resident taxpayers was \$841.2 billion.

Comparison to Previous Year's AGI

The income increase during taxable year 2004 is most apparent when comparing federal sources of taxpayer income between taxable years 2003 and 2004. Net Sale of Capital Assets climbed by 64.9%, and Net Partnership and S Corporation Income grew by 22.0%. Some sources of income declined, notably Net Rent and Royalty Income by 8.9% and Taxable Interest by 3.4%. The net result to Federal AGI was an increase of 10.9% from taxable year 2003.

Personal Income Tax CALIFORNIA ADJUSTED GROSS INCOME TWO-YEAR COMPARISON <i>(Millions)</i>					
AGI Component	Taxable Year 2003	Percent of Total	Taxable Year 2004	Percent of Total	Percent Change
Federal Gross Income:					
Wages and Salaries	\$ 556,484	71.3	\$ 592,051	68.7	6.4
Interest	16,886	2.2	16,315	1.9	-3.4
Dividends	12,601	1.6	16,275	1.9	29.2
Pensions and Annuities	38,481	4.9	39,980	4.6	3.9
Net Business Income	39,130	5.0	40,910	4.7	4.5
Net Sale of Capital Assets	45,763	5.9	75,456	8.8	64.9
Net Rent and Royalty Income	6,429	0.8	5,857	0.7	-8.9
Net Partnerships & S Corporation Income	36,912	4.7	45,024	5.2	22.0
Net Estate and Trust Income	2,521	0.3	2,732	0.3	8.4
Net Farm Income	-837	-0.1	-891	-0.1	6.4
Net Other Income	26,014	3.3	27,840	3.2	7.0
Total Federal Gross Income	\$ 780,384	100.0	\$ 861,550	100.0	10.4
Less: Federal Adjustments	-12,915		-13,471		4.3
Total Federal Adjusted Gross Income¹	\$ 767,888		\$ 851,941		10.9
California Adjustments:					
Schedule CA Subtractions	\$ -26,985		\$ -35,158		30.3
Schedule CA Additions	21,510		24,348		13.2
Total California Adjustments	\$ -5,475		\$ -10,810		97.4
Total California Adjusted Gross Income	\$ 762,492		\$ 841,237		10.3

¹ Total Federal AGI does not equal Total Federal Income minus Total Federal Adjustments, because it is derived from the state return, while federal income and federal adjustments are derived from the federal return.

Personal Income Tax Components Taxable Year 2004

Income From All Sources

Minus Exempt Income: (Examples)

Nontaxable Social Security and Railroad Retirement
• Insurance Proceeds • Bequests and Gifts • Public Assistance • IRA and Keogh Interest • Interest on Certain State and Local Government Obligations • Scholarships and Fellowships

Equals Gross Income:

Wages and Salaries • Taxable Interest • Dividends
• Taxable State and Local Income Tax Refunds • Alimony Received • Business Income or Loss • Capital Gain or Loss • Taxable IRA Distributions • Taxable Pensions and Annuities • Rents and Royalties • Income from Partnerships and S Corporations • Distributions from Estates and Trusts • Net Farm Income • Unemployment Compensation • Taxable Social Security Benefits • Other Income • Lottery Winnings

Minus Adjustments to Income:

Individual Retirement Plan Contributions • One-Half Self-Employment Tax • Self-Employed Health Insurance • Self-Employed Retirement Plan Deductions • Penalty on Early Withdrawal of Savings • Alimony Paid • Moving Expenses • Student Loan Interest • Educator Expenses • Tuition and Fees Deduction

Equals Federal Adjusted Gross Income

Minus Federal Income Exempt for State Tax:

State Income Tax Refund • Unemployment Compensation • Taxable Social Security Benefits • Nontaxable Interest and Dividend Income • Railroad Retirement and Sick Pay • California Lottery Winnings • Fringe Benefits • IRA Distributions • Basis Recovery of IRAs, Pensions and Annuities • Differences in Passive Activities • Differences in Depreciation and Amortization • Differences in Capital Gains or Losses • Differences in Other Gains or Losses • Differences in Net Operating Losses • Reward from Crime Hotline • Income from Recycling Beverage Containers • Rebates from Water Agencies • Dividends from Controlled Foreign Corporations • Net Interest Income for Zone Businesses

Plus State Income Exempt from Federal Tax:

Interest on State or Municipal Bonds for Other States • Fringe Benefits • Differences in Passive Activities • Differences in Depreciation and Amortization • Differences in Capital Gain or Loss • Differences in Other Gain or Loss • Differences in Net Operating Loss • Income Exempted by U.S. Treaty • Foreign Earned Income Exclusion

Plus Federal Adjustments Not Allowed

Equals California Adjusted Gross Income

Minus Deductions:

California Standard Deduction or Federal Itemized Deductions adjusted for differences in California • Medical and Dental Expenses • California Income Tax Paid • Interest Paid • Contributions • Casualty and Theft Loss • Employee Business Expense • SDI • Foreign Taxes • Adoption Related Expenses • Contribution of Stock to Private Foundations • Miscellaneous Deductions

Equals California Taxable Income

Calculate Tax Rate from Tax Rate Schedule

Minus Tax Credits: (Credits are allowable only after applicable limitations based on the Tentative Minimum Tax): Personal • Dependent • Blind • Senior • Senior Head of Household • Dependent Parent • Prison Inmate Labor • Enterprise Zone Wages • Joint Custody Head of Household • Low-Income Housing • Enterprise Zone Hiring and Sales Tax • Research • Taxes Paid to Other States • Employer Child Care Program and Contribution • Prior Year Alternative Minimum Tax • Child Adoption • Manufacturer's Investment • Local Area Military Base Recovery Area • Manufacturing Enhancement Area • Targeted Tax Area • Renters • Disabled Access • Enhanced Oil Recovery • Farmworker Housing • Joint Strike Fighter Property and Wage • Community Development Qualified Deposit • Rice Straw • Teacher Retention • Natural Heritage Preservation • Solar Systems • Miscellaneous Carryovers from Expired Credits

Plus Other Taxes:

Alternative Minimum Tax • Tax on Early Use of IRA, Keogh or Annuity Contract • Tax on Accumulation Distributions of Trusts • Credit Recapture

Equals Total Tax Liability

Minus Prepayments and Payments:

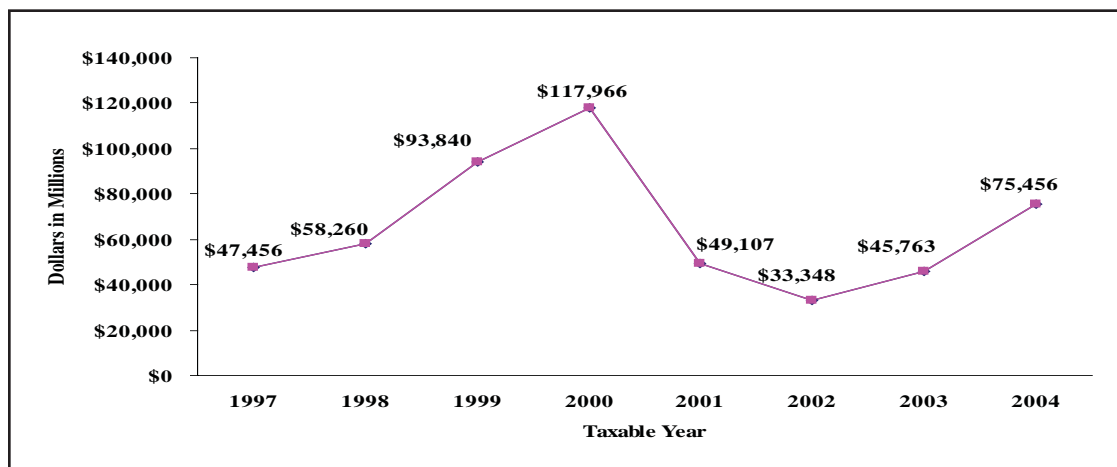
Withholding • Estimated Tax • Extensions • Excess SDI

Plus Voluntary Contributions

Equals Overpayment or Balance Due

The second largest component of federal income, the Net Sale of Capital Assets, increased significantly in the 2004 taxable year after growing at a moderate pace in 2003. In 2000, Capital Assets income accounted for 13.9% of total income; by 2002, its proportion of total income had fallen to 4.4%, but has increased to 8.8% in 2004 as the U.S. recovery gained strength.

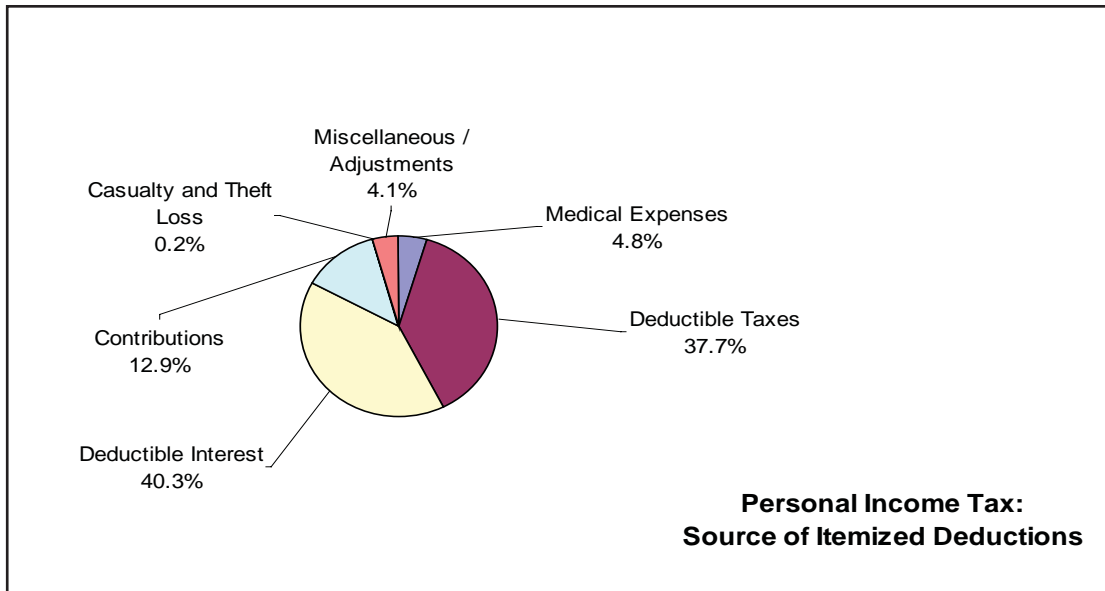
**Personal Income Tax
CAPITAL ASSETS INCOME
Taxable Years 1997 through 2004
(Millions)**



Deductions and Taxable Income

Deductions

Deductions from Adjusted Gross Income determine California Taxable Income. Deductions are common expenditures that are exempt from federal and state taxes, including Medical Expenses, Real Estate and certain Other taxes, Mortgage Interest, Charitable Contributions, Non-reimbursed Employee Expenses, and others. Taxpayers have the option of either itemizing their actual tax-exempt expenditures on form IRS-1040, Schedule A Itemized Deductions or using the statutorily-determined standard deduction amounts. For taxable year 2004, the standard deduction amounts were \$3,165 for filers reporting Single or Married Filing Separately and \$6,330 for filers reporting Married Filing Jointly, Head-of-Household, or Surviving Spouse filing status. It is to the taxpayer's benefit to itemize tax-exempt expenditures when the total itemized deduction amount exceeds the standard deduction amount. Of the 13.8 million taxable year 2004 PIT returns filed, 5.7 million (41.4%) returns reported a total of \$125.6 billion of itemized deductions, and 8.1 million (58.6%) returns reported \$36.7 billion in standard deductions.



Comparison to Previous Year's Deductions

The total amount of California deductions on taxable year 2004 returns was \$162.2 billion, a \$7.7 billion (5.0%) increase from the prior year. The amount of itemized deductions claimed on the 2004 returns totaled \$125.6 billion after adjusting for federal/California differences, representing a \$5.9 billion (4.9%) increase from 2003. Significant changes from the prior year included increases in Deductible Taxes by 18.8% and Contributions deductions by 6.4%.

Personal Income Tax CALIFORNIA ITEMIZED DEDUCTIONS TWO-YEAR COMPARISON <i>(Millions)</i>					
AGI Component	Taxable Year 2003	Percent of Total	Taxable Year 2004	Percent of Total	Percent Change
Federal Itemized Deductions					
Allowable Medical and Dental Expense	\$ 7,701	5.1	\$ 7,871	4.8	2.2
Deductible Taxes	52,277	34.5	62,108	37.7	18.8
Deductible Interest	64,220	42.3	66,373	40.3	3.4
Contributions	20,023	13.2	21,311	12.9	6.4
Casualty and Theft Loss	308	0.2	311	0.2	1.1
Miscellaneous Deductions	13,333	8.8	13,758	8.4	3.2
Adjustments to Federal Deductions	-6,219	-4.1	-7,006	-4.3	12.7
Total Federal Itemized Deductions	\$ 151,643	100.0	\$ 164,727	100.0	8.6
Less: California Adjustments	-33,016		-42,089		27.5
Total California Itemized Deductions	\$ 119,683		\$ 125,577		4.9
California Deductions:					
Itemized Deductions	\$ 119,683		\$ 125,577		4.9
Standard Deductions	34,841		36,659		5.2
Total California Deductions	\$ 154,524		\$ 162,235		5.0

Tax Liability

Taxable income is the amount of income used to compute total tax liability, and total tax liability is the amount of tax the law entitles to the State from its taxpayers. The amount of tax is computed from California Net Tax minus Credits, plus Alternative Minimum Tax.

Taxable Income and Net Tax

Taxable Income is the amount of income used to compute California Net Tax before adjusting for Exemption Credits and Special Credits. Net Tax is obtained from either the California tax table, tax rate schedule, form FTB 3800, or FTB 3803. Net tax is determined according to Taxable Income and filing status. California Taxable Income after Deductions totaled \$695.1 billion for taxable year 2004. In comparison with \$619.2 billion in 2003, taxable income grew by \$75.9 billion, or 12.3%.

Tax Credits

To determine tax liability, net tax is reduced by tax credits. Tax credits fall into two categories — exemption credits and special credits. Special credits include one refundable credit, the Child and Dependent Care Credit.

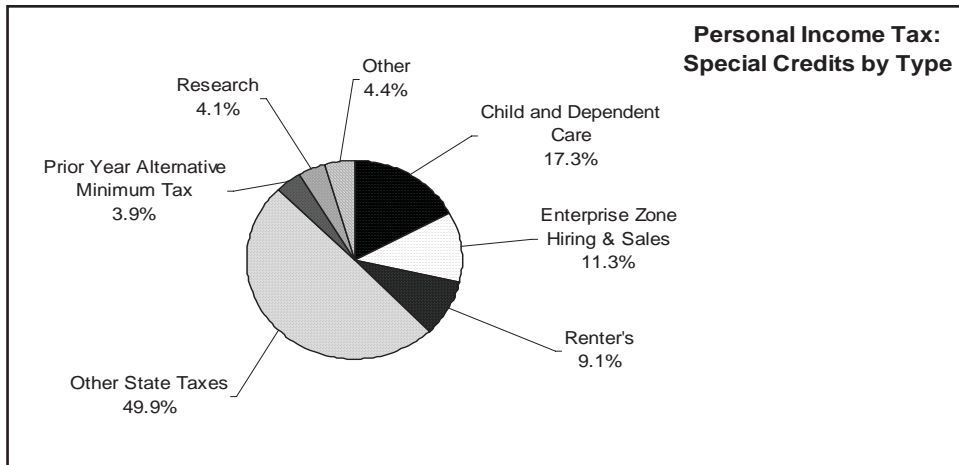
Exemption Credits

Each year, the size of exemption credits is indexed to compensate for inflationary factors. For taxable year 2004, the CCPI increased by 3.1% from the prior year, resulting in an \$85 exemption credit for each qualifying personal, blind, and senior exemption, and \$265 for each dependent exemption. For 2004, 18.7 million personal exemption credits, and 2.3 million blind or senior exemption credits were claimed, for totals of \$1.6 billion and \$194 million, respectively. Additionally, 10.8 million returns claimed the dependent exemption credit, claiming \$2.9 billion.

Exemption Credits are subject to limitation when the Federal Adjusted Gross Income exceeds a certain amount. These amounts are also indexed annually. For taxable year 2004, Exemption Credits were limited when federal AGI of Single and Married Filing Separately filers exceeded \$139,921, the AGI of Married Filing Jointly and Surviving Spouse filers exceeded \$279,846, and when federal AGI of Head-of-Household filers exceeded \$209,885.

Special Credits

Special tax credits are employed to promote economic or societal goals or to provide relief to certain taxpayers. Appendix Table B-8 provides a list of special credits available to taxable year 2004 filers, along with the number of claimants and the dollar amounts claimed. Note on Table B-8 that, of the 50 credits listed, 22 credits had expired prior to 2004 and were reporting the results of their carryover provisions. Of the \$1.1 billion claimed for special credits, the following pie chart illustrates the six special credits with claims over \$30 million each:



Alternative Minimum Tax

California tax law gives special treatment to some types of income and allows special deductions and credits for some types of expenses. The Alternative Minimum Tax (AMT) is designed to ensure that individuals who take substantial advantage of these provisions pay at least a minimum level of tax. The California AMT rate for taxable year 2004 was 7.0%.

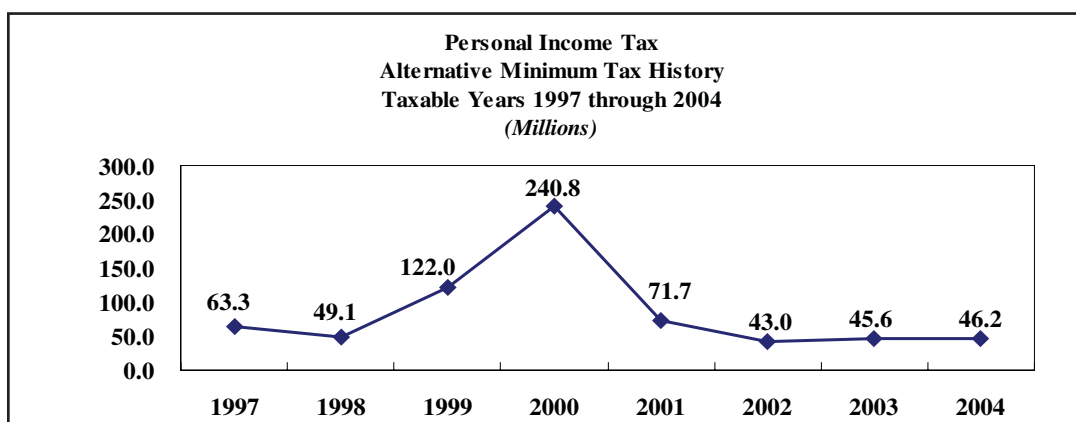
Alternative Minimum Taxable Income (AMTI) is the base by which the minimum tax is computed. The base for computing AMTI is the regular taxable income plus the recapture of Tax Preference Items, plus the recapture of certain regular tax deductions, less AMT exemptions.

Exemption from Minimum Taxation

A specified amount of AMTI is exempt from alternative minimum taxation. These exemption amounts are indexed for inflation, and varies according to the taxpayer's filing status. The exemption amounts are also phased out for taxpayers with high AMTIs. For the 2003 taxable year, the Exemption amounts are provided on the Credits, plus Alternative Minimum Tax, plus Other Taxes and Credit Recaptures.

Personal Income Tax CALIFORNIA ALTERNATIVE MINIMUM TAX EXEMPTIONS			
Filing Status	Exemption Amount	Phaseout Begins at:	Phaseout Ends at:
Married Filing Joint or Surviving Spouse	\$ 68,610	\$ 257,284	\$ 531,724
Single or Head-of-Household	\$ 51,457	\$ 192,963	\$ 398,791
Married Filing Separate or Estates & Trusts	\$ 34,303	\$ 128,641	\$ 265,853

From among the 13.8 million returns filed for taxable year 2004, 10,815 returns reported alternative minimum tax assessments, totaling \$46.2 million. In comparison with taxable year 2003, 2004 experienced a 525 (4.6%) decrease in the number of AMT returns filed, and a \$600 thousand (1.3%) increase in the dollar amount of AMT assessed. As the following graph illustrates, a rapid decline in volume and amount of AMT began in taxable year 2001 and continued into taxable year 2002, but leveled off in 2003 and 2004. The strong growth in AMT between 1998 and 2000 was driven by growth in stock options, the value of which fell significantly in 2001 and 2002.

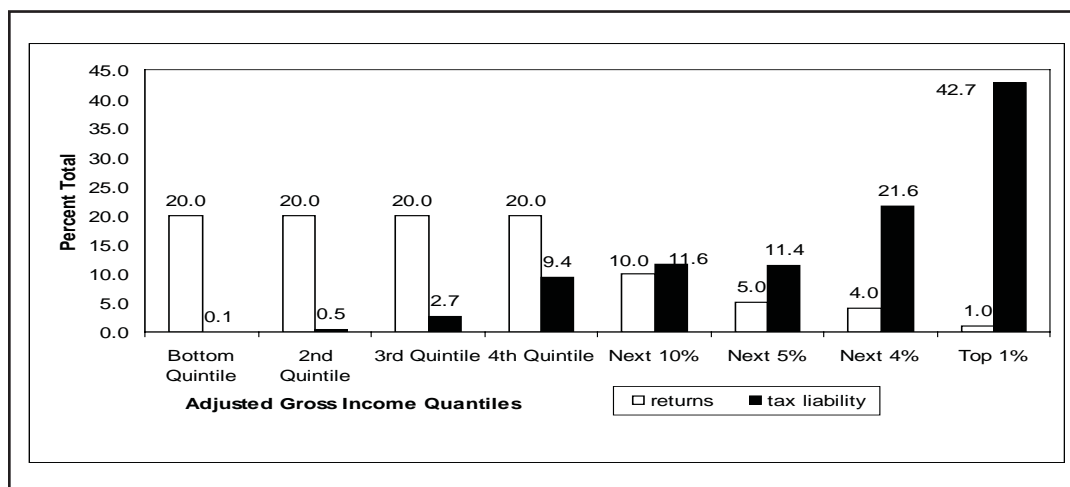


Total Tax Liability

Total tax liability to California was \$36.1 billion for taxable year 2004. In comparison with \$30.4 billion in 2003, total tax liability increased by \$5.7 billion, or 18.8%.

Tax liability was unevenly spread among income groups in taxable year 2004. Based on the California AGI, the top one percent of returns accounted for 42.7% of all tax liability, compared to 38.8% for 2003. The top five percent paid 64.3% of all tax.

Personal Income Tax TAX LIABILITY BY AGI QUANTILES



Personal Income Tax Payments

Tax Liability Pre-Payments

Pre-paid taxes are payments made to the State prior to the tax return filing period. Pre-paid taxes include tax withholdings, quarterly self-assessed estimates, Excess State Disability Insurance (SDI) withholdings, and voluntary application of prior year overpayments. They are deposited to the State General Fund throughout the taxable year, and provide the cash-flow by which State government operates.

Tax Withholdings

The largest sources of tax withholdings are from wages and salaries. In limited cases, other tax withholding sources include interest earned from savings accounts, dividends earned from investments, and capital gains from sales of certain residential real estate, stocks, bonds, and other capital assets. For the 2004 taxable year, 11.1 million (80.5%) PIT returns reported tax withholdings of \$26.2 billion, or 72.6% of the total self-assessed tax liability.

Quarterly Estimated Payments

Tax filers whose sources of taxable income are not subject to mandatory withholding, (i.e., sole proprietors, contractors, and other recipients of taxable, non-wage income), and taxpayers who elected not to withhold from voluntary withholding sources, may be required to submit quarterly estimate tax payments. For taxable year 2004, estimated tax payments totaling \$12.6 billion were reported on 1.1 million returns.

Excess State Disability Insurance Withholdings

The Personal Income Tax Law, Section 132 stated in reference to State Disability Insurance Withholding, *“Employees who work for more than one employer during the taxable year are entitled to recover any amounts withheld from wages in excess of the tax on the maximum wage limit, plus interest.”* For taxable year 2004, the indexed maximum wage tax limit was \$812.18. Excess State Disability Insurance payment claims of \$53.8 million were reported by 219,815 returns.

Prior Year Overpayments

Taxpayers who are due a refund of overpaid taxes can elect to apply all, or a portion of, the refund to the next year’s tax liability. Additionally, taxpayers required to pay a balance due for the current taxable year may elect to pay more than the balance due and have the excess applied to the next year’s tax liability. During the 2004 filing season, 504,051 taxpayers elected to apply \$1.5 billion of 2003 taxable year overpayments to their 2004 tax liability. Additionally, 416,764 taxpayers elected to apply \$1.7 billion of their 2004 taxable year overpayments to their 2005 tax liability.

Comparison of Tax Liability Pre-Payments

The following table displays a comparison of tax liability pre-payments between taxable years 2003 and 2004, respectively:

Personal Income Tax TAX LIABILITY PRE-PAYMENTS TWO-YEAR COMPARISON				
Tax Pre-Payment Source	Amount (Thousands)		Change	Percent Change
	2003	2004		
Tax Withholdings	\$ 24,102,423	\$ 26,209,296	\$ 2,106,873	8.7
Estimated Payments	10,005,203	12,599,778	2,594,575	25.9
Excess State Disability Insurance Withholding	45,919	53,798	7,879	17.2
Credit from Last Year's Tax Overpayment	1,382,548	1,483,769	101,221	7.3
Total	\$ 35,536,093	\$ 40,346,641	\$ 4,810,548	13.5

Voluntary Contributions

Taxpayers may make contributions of \$1 or more, in whole dollar amounts, to one or more charitable organizations listed on form FTB 540 (long form) or form FTB 540A (short form). The charitable contribution either reduces the amount of refundable tax overpayment or increases the tax amount due. The option to contribute to the charitable organization is exercised after electing whether to apply the overpayment or additional payment to the next year's estimated tax.

For taxable year 2004, taxpayers were provided with a selection of 13 charitable funds to which to contribute while preparing their California tax returns. As the table on the following page illustrates, most charitable fund choices continued to be available from the prior year and the number and amounts of contributions to those funds remained relatively constant. Contributions totaled \$4.3 million, a 4.3% increase from 2003. The California Military Family Relief and Prostate Cancer Research Funds were added for 2004.

Refunds and Balances Due

For taxable year 2004, 9.1 million taxpayers, or 66.0% of all taxpayers, received \$6.7 billion in tax refunds after adjusting for voluntary pre-payments to next year's tax liability and voluntary contributions to charitable organization funds. In comparison with taxable year 2003 statistics of 9.0 million taxpayers receiving \$6.5 billion in tax refunds, the 2004 statistics represented increases of 1.0% and 3.2%, respectively.

During the 2005 filing season, 2.7 million taxpayers who had not pre-paid sufficient taxes during the 2004 taxable year -- from withholdings or quarterly estimate payments -- paid tax balances totaling \$4.2 billion. Compared to taxable year 2003, the number of taxpayers owing tax balances increased by 183,360, or 7.4%, while the amount of tax due increased by \$1.0 billion, or 31.5%.

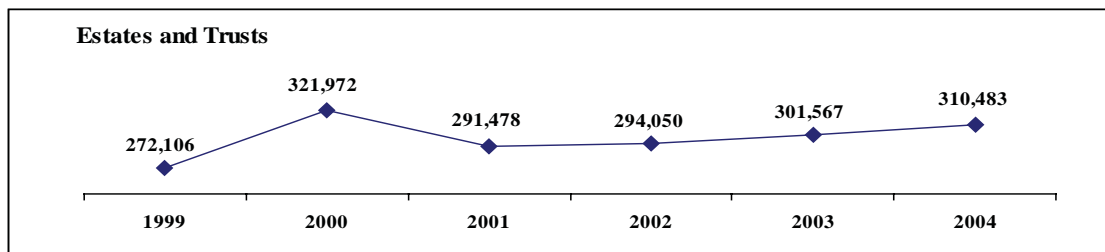
Personal Income Tax VOLUNTARY CONTRIBUTIONS TO CHARITABLE ORGANIZATIONS Two-Year Comparison						
Charitable Contribution Fund	2003			2004		
	Number of Contributors	Amount	Average Amount	Number of Contributors	Amount	Average Amount
California Seniors	32,791	\$ 283,319	\$8.64	27,704	\$ 296,136	\$10.69
Special California Seniors	4,148	57,604	\$13.89	3,775	55,524	\$14.71
Alzheimer's Disease	46,348	591,238	\$12.76	40,772	525,594	\$12.89
Endangered Species	49,604	643,455	\$12.97	43,019	624,264	\$14.51
State Children's Trust	53,095	679,790	\$12.80	45,102	581,772	\$12.90
California Breast Cancer	53,268	697,657	\$13.10	47,355	636,320	\$13.44
California Firefighter's Memorial	26,105	223,958	\$8.58	21,624	187,132	\$8.65
California Lung & Asthma Research	28,428	237,350	\$8.35	24,126	205,186	\$8.50
Emergency Food Assistance	35,779	383,561	\$10.72	31,443	399,876	\$12.72
California Peace Officer Memorial Foundation	21,628	181,258	\$8.38	19,111	183,269	\$9.59
Lupus Foundation of America - CA Chapter	27	300	\$11.11	-	-	
California Missions Foundation	18,625	155,224	\$8.33	16,554	148,161	\$8.95
California Military Family Relief	-	-		22,601	282,106	\$12.48
California Prostate Cancer Research	-	-		23,610	188,025	\$7.96
Total	369,846	\$ 4,134,714	\$11.18	366,796	\$ 4,313,365	\$11.76
Number of Returns Reporting						
Voluntary Contributions	110,298			104,218		

Estates and Trusts

A trust is a separate legal and taxable entity consisting of property which is held and administered by a fiduciary trustee for the benefit of another. An estate, for purposes of tax law, is the collective real and personal property that a person possesses at the time of death and that is transferred to the heirs subject to payment of debts and claims. An estate is a temporary entity administered by a fiduciary executor and dissolved by the court upon completion of the probate process. California Personal Income Tax Law governs the tax treatment of estates and trusts. The same tax rates applicable to individuals are applicable to estates and trusts. California estates and trusts report taxable business activities on form FTB-541 California Fiduciary Income Tax Return.

Note that in previous editions of the Annual Report, information on Estates and Trusts was reported in the Business Entities section.

Return Volumes By Estates and Trusts
1999 through 2004



For taxable year 2004, Franchise Tax Board received 301,483 returns from estates and trusts, a 3.0% increase from the 301,567 returns received for taxable year 2003. Taxable income reported on form FTB-541 generated \$505 million tax in taxable year 2004, a strong 43.9% increase from the prior year's tax receipts of \$351 million, and which follows a 28.1% increase between 2002 and 2003.

Business Entities

Introduction

Business Entity Forms

California tax law recognizes six major forms of business. They are:

- ☐ Corporations, including S Corporations and C Corporations
- ☐ Sole Proprietorships
- ☐ Partnerships, including General Partnerships, Limited Partnerships, and Limited Liability Partnerships
- ☐ Limited Liability Companies
- ☐ Exempt Organizations, including both incorporated and non-incorporated organizations

The three major factors that differentiate the forms of business entity -- organizational structure, tax reporting requirements, and liability responsibilities for business debts and liabilities -- are discussed below. Note that the effect of personal liability is the result of risking both business assets and non-business individual and community property assets.

Corporations

Corporations are 'legal persons' formed by associates to conduct business and, except for non-profit corporations discussed below, are organized for the purpose of generating profits for its investors. Corporations file Articles of Incorporation with a state, prepare by-laws, have their business affairs overseen by a board of directors, issue shares of stock, file tax returns, and pay a minimum annual tax of \$800 for the right to conduct business within California. Individual owners (stockholders) are not personally liable for the debts and financial obligations of the corporations.

C Corporations

C Corporations, so named in reference to Sub-Chapter C of the Internal Revenue Code, may have one or many shareholders as their numbers are unrestricted by law. C Corporations file corporate tax forms IRS 1120 and FTB 100 and pay taxes on profits at the corporate franchise tax rate for C Corporations. After-tax profits distributed to shareholders are also reported on the individual shareholder's Personal Income Tax form IRS 1040 as Dividend Income, or on the corporate shareholder's corporate tax return.

S Corporations

S Corporations are 'small business corporations' which make an election to be taxed under Sub-Chapter S of the Internal Revenue Code. They begin their existence as C Corporations and elect S Corporation status by submitting form IRS 2553. S Corporations file corporate tax forms IRS 1120S and FTB 100S and pay taxes on profits at the corporate franchise tax rate for S Corporations. In addition, profits are passed through to the individual shareholders who report the income on their individual returns.

A detailed analysis of corporation data is discussed within this section under the heading Profile of Business Entity Activities: California Corporations. Additionally, all tables within Appendix C are devoted to corporations.

Sole Proprietorships

A Sole Proprietorship is a non-incorporated business owned by an individual (the sole proprietor) and which exists for as long as the owner is willing or able to stay in business. Sole proprietors have total management control over their businesses, and are personally liable for the acts of the owner's agents and employees. Sole proprietors report their business income and expenses on their Personal Income Tax form IRS 1040, Schedule C, *Profit or Loss from Business*, with adjustments made on form FTB 540, Schedule CA.

An analysis of Sole Proprietorship data is discussed under the heading Profile of Business Entity Activities: Sole Proprietorships.

Partnerships

A partnership is a non-incorporated business, owned by two or more people engaged in business for profit. Partnerships are divided into three categories: General Partnership, Limited Partnership, and Limited Liability Partnership.

General Partnerships

General Partnerships (GPs) are generally managed by all partners, and profits and losses are generally shared equally unless defined otherwise in a written partnership agreement. Each general partner is personally liable for the entire partnership debts and taxes. In addition, other unincorporated business entities can be classified as partnerships for tax purposes under specific provisions of federal and California law.

Limited Partnerships

Limited Partnerships (LPs) comprise 'general' partners who manage the business and are personally liable for the partnerships, and 'limited' partners who only contribute capital, share in the profits, but take no part in running the business. Limited Partners are not personally liable for partnership obligations beyond their capital contributions. LPs are required to be certified with the Secretary of State, are restricted by many corporation-like requirements, and are subject to an annual tax of \$800 for California certification, whether or not they are conducting business in California.

Limited Liability Partnerships

Limited Liability Partnerships (LLPs) comprise general partners whose professions are limited to certain state licenses, including public accountancy, law, architecture, and related licensed services. Partners of LLPs are neither personally liable for the debts of any other partner, nor are the individual partners liable for the acts or omissions of any other partners, solely by reason of being a partner. Like Limited Partnerships, LLPs are required to be certified with the Secretary of State, are restricted by many corporation-like requirements, and are subject to an \$800 annual tax.

All partnerships that engage in a trade or business or generate income from California sources must report their business activities to California on form FTB 565 Partnership Return of Income. Partnerships are also required to provide to each partner, form FTB 565 Schedule K-1 Partner's Share of Income, Deductions, Credits, Etc. Schedule K-1s are used by individual partners to prepare their personal income tax returns. Corporate partners use Schedule K-1 to report other income on their corporate tax return, FTB 100 or FTB 100S, as appropriate.

An analysis of Partnership data is discussed under the heading Profile of Business Entity Activities: Partnerships.

Limited Liability Companies

Limited Liability Companies (LLCs) are entities formed under state law by filing Articles of Organization as an LLC. Members of an LLC are not personally liable for the debts of the LLC. Additionally, members of LLCs are not restricted to certain professions. However, certain professions are not permitted to conduct the profession as an LLC.

For tax reporting purposes, LLCs may elect treatment as a corporation, reporting California business activities on form FTB 100, or may elect treatment as a partnership reporting business activities on form FTB 568, or may elect to have the LLC disregarded as a separate entity. A disregarded entity owned by an individual is treated as a sole proprietorship, reporting business activities on form IRS 1040 Schedule C. A disregarded entity owned by a corporation is treated as a division of that corporation. LLCs not classified as corporations that are organized in California, registered with the Secretary of State, or doing business in California are required to file a form FTB 568 and are subject to an \$800 annual tax plus a fee based on Total Annual Income defined as Gross Income plus Cost-of-Goods Sold. The fee schedule is as follows:

Limited Liability Company ANNUAL INCOME FEE SCHEDULE Taxable Year 2004		
From	To	Fee
\$ 0	\$ 249,999	\$ 0
250,000	499,999	900
500,000	999,999	2,500
1,000,000	4,999,999	6,000
5,000,000	and over	11,790

Throughout this section, reference to Limited Liability Company data refers to LLCs that reported business activities on form FTB 568. The LLC data are presented under the heading, Other California Business Entities: Limited Liability Companies.

Tax-Exempt Organizations

Tax-exempt organizations are entities that operate for non-profit, charitable, or mutual benefit purposes and have been granted tax-exempt status by the Internal Revenue Service and the Franchise Tax Board. Tax-exempt organizations include both unincorporated and incorporated entities. Members and directors of unincorporated organizations may be personally liable for organizational debts; members, trustees, and officers of tax-exempt corporations are personally liable only to a limited degree.

Generally, tax-exempt organizations receiving gross receipts of \$25,000 or more are required to file FTB 199 Exempt Organization Annual Information Return. Organizations that conduct business activities not related to its exempt purpose are also required to file either FTB 109 California Exempt Organization Business Income Tax Return, FTB 100 California Corporation Franchise or Income Tax Return, or FTB 565 Partnership Return of Income depending on the type of entity and the dollar amount of gross receipts.

An analysis of Exempt Organizations is presented under the heading Other Business Entities: Exempt Organizations.

Interpreting the Statistical Data

Data Sources

Business entity data contained within this section of the Annual Report is derived from four sources: Business Entities Tax System, Corporation Sample, Personal Income Tax Return Transactions File, and the Personal Income Tax Sample.

Business Entities Tax System

The Business Entities Tax System (BETS) provided statistical data from partnership, LLC, and tax-exempt organization returns. Additionally, this system provided corporation data regarding tax credits claimed, as illustrated in Appendix Tables C-7, C-7A, and C-7B.

Corporation Sample

The data pertaining to C Corporations and S Corporations, as described in the text and on the Appendix C tables (except Tables C-7, C-7A, and C-7B, discussed above) were derived from a stratified sample of 14,835 corporation returns.

Personal Income Tax Return Transactions File

The Personal Income Tax Return Transactions File contains the data pertaining to Estates and Trusts.

Personal Income Tax Sample

The Personal Income Tax Sample included 403,113 returns, from which Sole Proprietorship data were extracted for display in Appendix Tables B-4A.2 Elements of Tax Liability Computations: Business Income, in Appendix Table B-5 Elements of Tax Liability Computations: Part-Year Resident and Non-Resident Returns, and for discussion within this section of the report.

Worldwide Versus California Net Income

Forms FTB 565 Partnership Return of Income and FTB 568 Limited Liability Company Return of Income provide FTB with information about the business entity's income from sources both within and outside of California. The Partnership and Limited Liability Company forms do not separately report California's portion of the worldwide income. Instead, the California portion is reported on the individual partner's or member's tax return. Consequently, references within this Annual Report to 'taxable income' and 'profits and losses' from partnerships and LLCs apply to worldwide income.

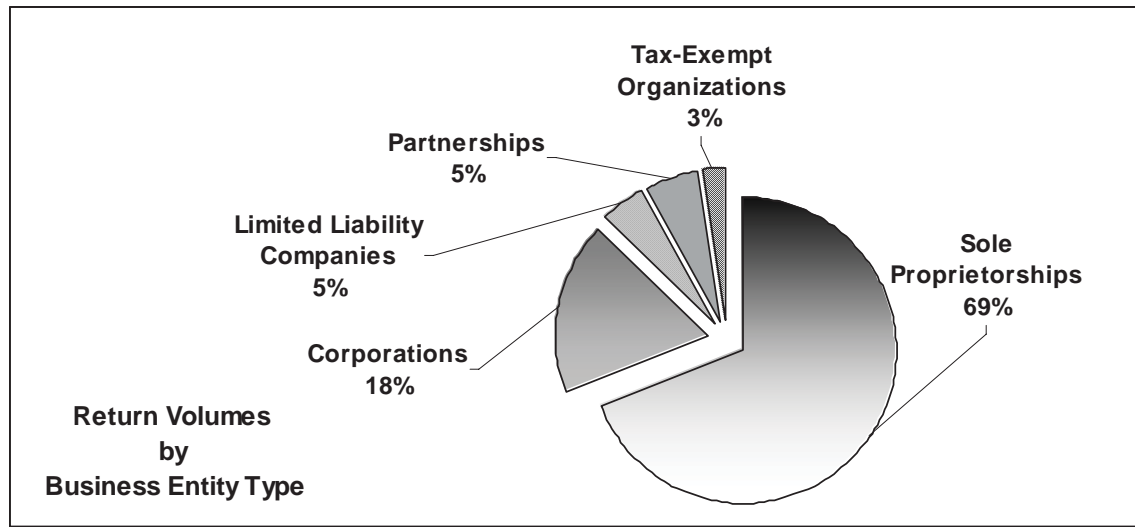
Forms FTB 100 California Corporation Franchise or Income Tax Return, and FTB 100S California S Corporation Franchise or Income Tax Return provide FTB with information about the corporation's income from both worldwide sources and California's portion of income. Within this Report, 'worldwide' income is referred to as 'pre-apportioned' income, and California's portion of income is referred to as 'post-apportioned' income, or 'State Net Income'. Corporate statistical data relating to profits and losses are presented in 'post-apportioned' form.

Sole Proprietorship data were derived from Personal Income Tax form FTB 540 California Resident Income Tax Return. As residents of California, all sole proprietorship income is California income to the taxpayer, and all profits and losses are attributable to California.

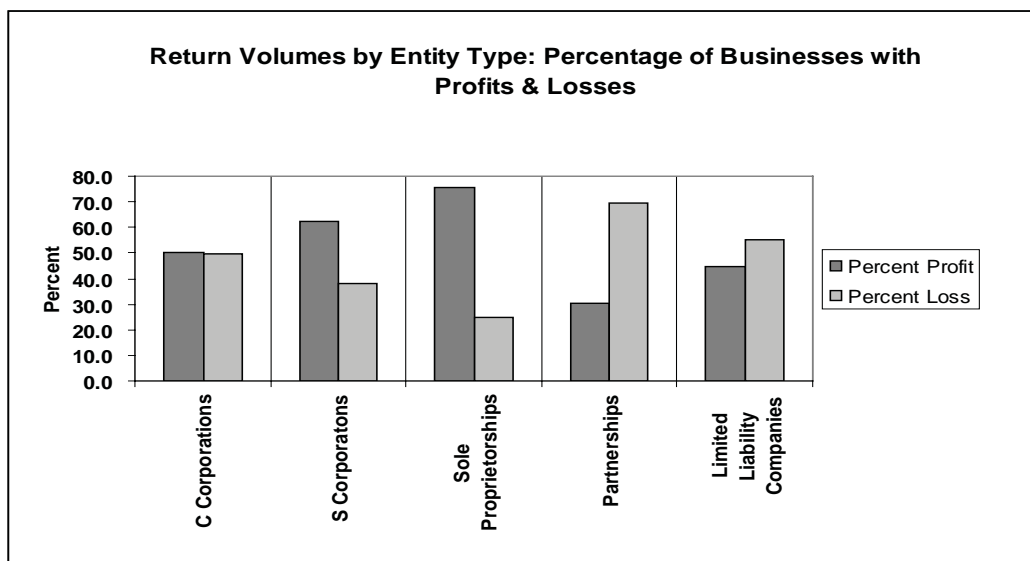
Profile of Business Entity Activities

Tax Return Volumes

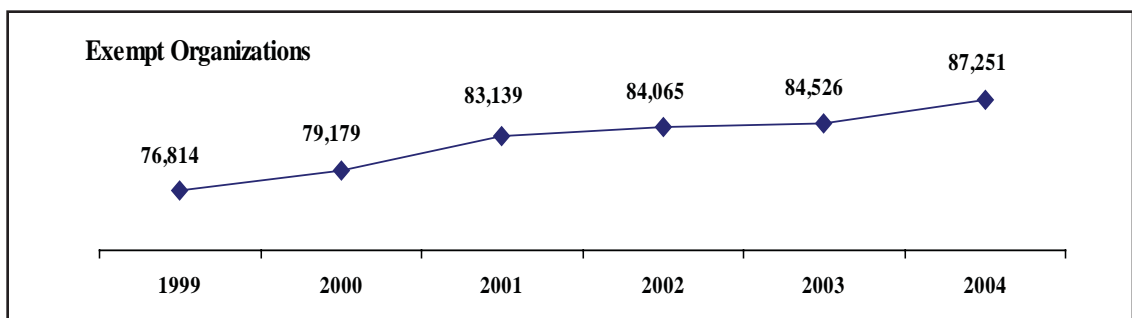
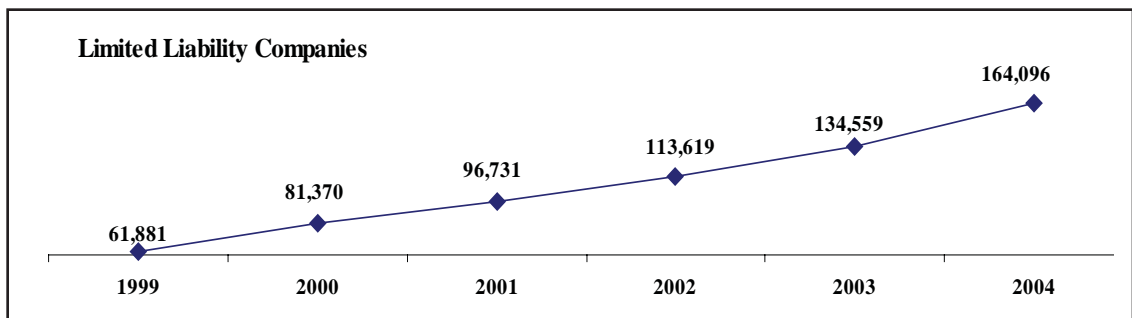
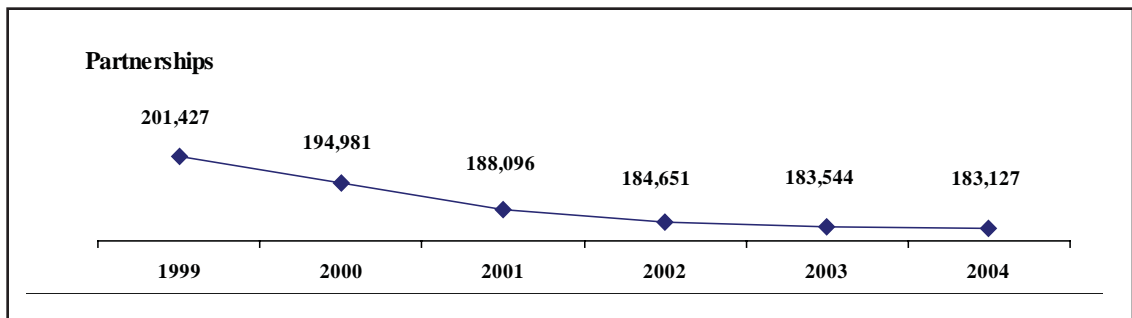
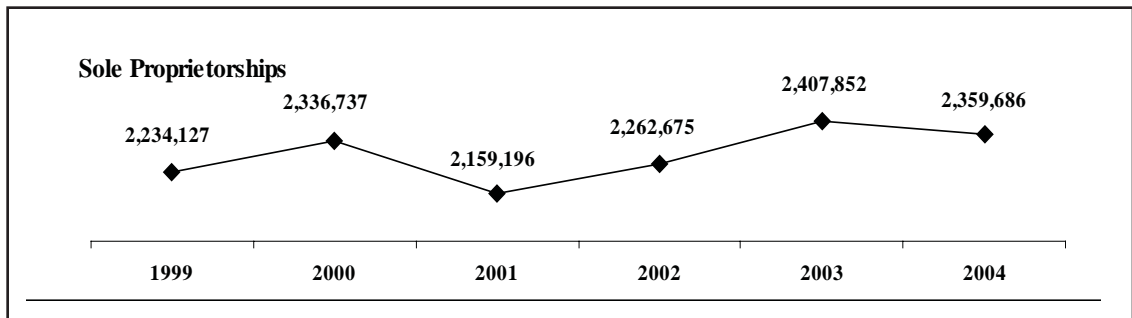
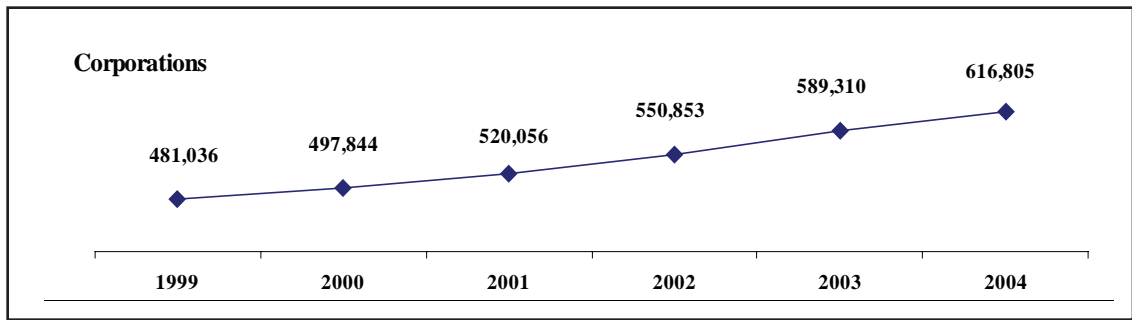
Franchise Tax Board received 3,410,965 California tax returns from business entities that closed its accounting year during 2004. As the following pie chart illustrates, sole proprietorships were the most common type of business entity, with 2,359,686 returns reporting business activities on form IRS 1040 Schedule C. Incorporated entities were the next most common type of business entity with 616,805 returns, of which 334,085 returns were from C Corporations reporting business activities on form FTB 100, and 282,720 returns were from S Corporations reporting activities on form FTB 100S.



The following bar chart presents each business entity's returns by those reporting profits and those reporting losses. As the chart illustrates, many more sole proprietorships and limited liability partnerships reported profits than losses, as did S Corporations. In contrast, more general and limited partnerships and limited liability companies reported losses than profits.

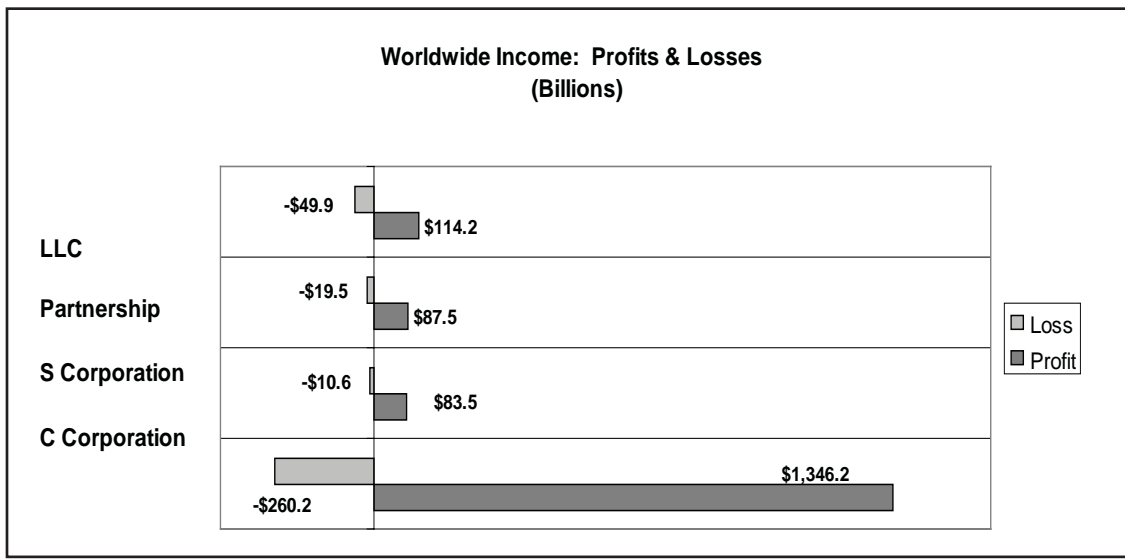


Return Volumes By Business Entity Type 1999 through 2004

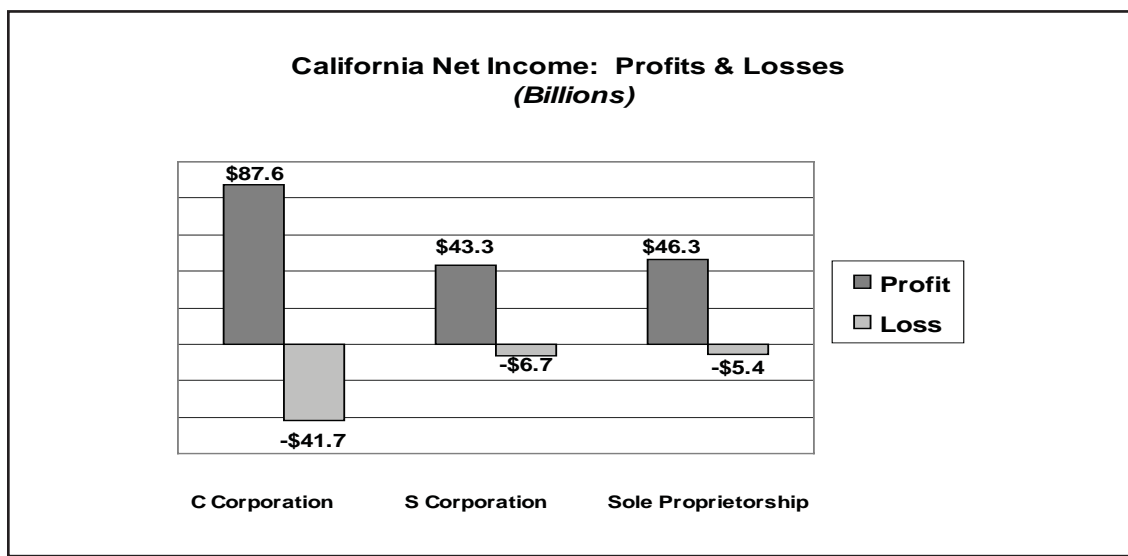


Business Profits and Losses

Corporations and Partnerships are required to report income from worldwide sources. The term ‘worldwide’ may refer to California income if all income is received from within California, or may refer to the United States if all income is received from within the national boundaries. The following chart shows profits and losses from worldwide income sources.



Corporations are also required to report income apportioned to California, as the following chart illustrates. Sole Proprietors, who report their business income to the Franchise Tax Board on their individual Personal Income Tax form FTB 540, are California residents and are thus required to treat all income as California income. The following chart shows business profits and losses from California income sources.



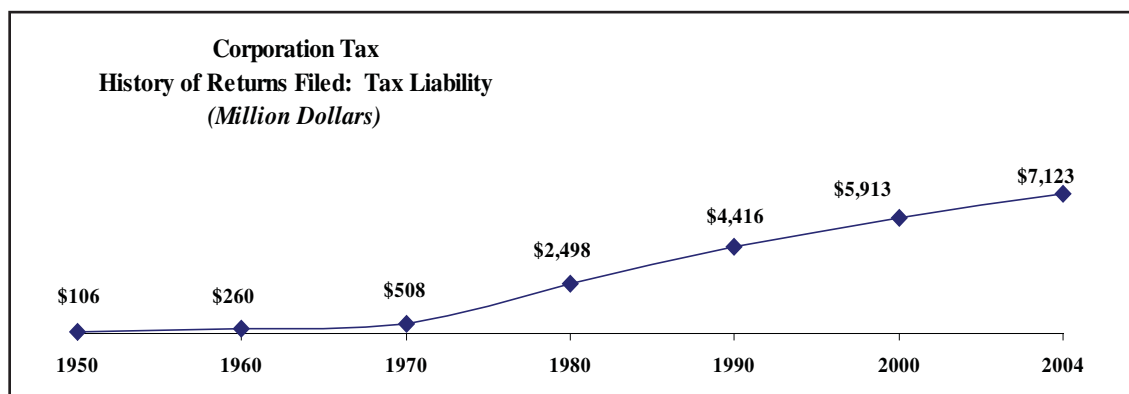
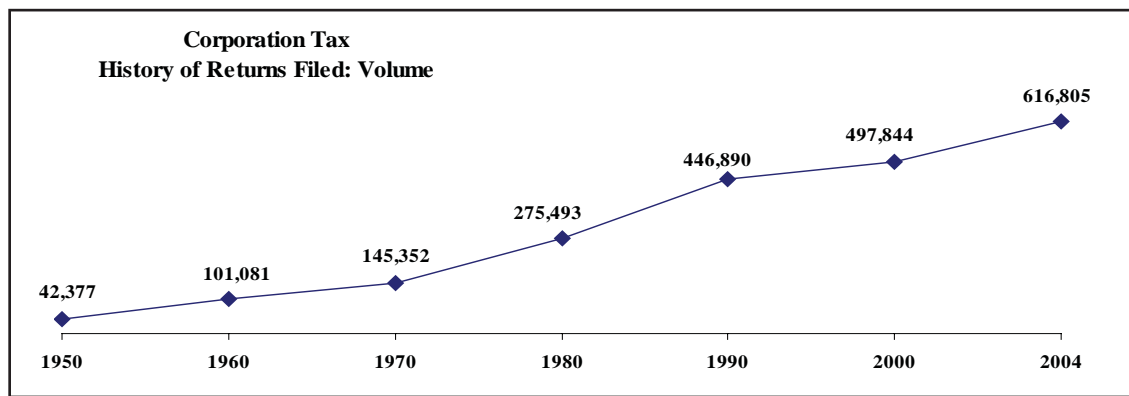
California Corporations

History

The Bank and Corporation Franchise Tax Act of 1929 implemented a California constitutional amendment, previously approved by the people of California, that permitted a tax to be imposed on banks and general corporations based on their net incomes. The franchise tax was imposed for the privilege of conducting business within the state, and applied to California incorporated, and out-of-state (or out-of-country) incorporated banks and corporations who exercised a franchise within the State.

In 1937, California enacted the Corporation Income Tax Act to tax those corporations which did not exercise a franchise under the original definition of the 1929 Act, but which derived income from activities in California. An example of such income is income received as a limited partner from a limited partnership that owns a rental building in California. This income tax was set at the same rate as the franchise tax.

In income year 1940, the California Bank and Corporation Franchise and Income Tax Acts resulted in the receipt of 26,968 corporation returns and \$21.8 million of state tax. By 2004, the number of returns had increased to 616,805 with a tax liability of \$7.1 billion. The following charts illustrate the growth of return volumes and tax dollars to the state's General Fund.



Corporation Tax Components Taxable Year 2004

Gross Profits:

Receipts from All Sources minus Cost of Goods Sold
(Cost of Goods Sold is: Inventory at Start of Year
plus Purchases plus Cost of Labor plus Additional
Section 263A Costs plus Other Costs less Inventory at
End of Year)

Less Business Expenses:

Dividends • Interest on Obligations • Other Interest
• Gross Rents • Gross Royalties • Capital Gains
(Losses) • Ordinary Gains (Losses) • Net Gains
(Losses) • Other Income • Net Income from Rental
Real Estate • Net Income from Other Rental Activity •
Other Portfolio Activity • Miscellaneous Income

Equals Total Income

Minus Deductions: (Examples)

Compensation of officers • Salaries and Wages
• Repairs and Maintenance • Bad Debts • Rents
• Taxes and Licenses • Interest • Charitable
Contributions • Depreciation and Amortization
• Depletion • Advertising • Pension and Profit-
Sharing Plans • Employee Benefit Programs •
Other Deductions (Examples: Insurance premiums,
legal and professional fees, Consumable supplies,
utilities, certain travel, meal and entertainment
costs, membership dues) • Recovery Property •
Portfolio Income • Interest on Investment Debts •
Miscellaneous Deductions

Equals Federal Taxable Income

Plus California Adjustments:

Deductions for Foreign or Domestic Tax Based
on Income or Profits • Deductions for tax under
provisions of the Corporation Tax Law • Interest on
Government Obligations • Net California Capital
Gain • Depreciation and Amortization in Excess of
Amount Allowed in California • Net Income from
Corporations not Included in Federal Consolidated
Return

Minus California Adjustments:

Inter-company Dividend Deduction • Other Dividend
Deduction • Additional Depreciation Allowed
under CA Law • Capital Gain • Contributions •
EZ, LAMBRA or TTA Business Expense • EZ Net
Interest Deduction

Equals Total Net Income or Loss

**(For Multi-State or Multi-National Corporations only.
Non-Appportioning Corporations skip to 'Minus
Disaster loss Carryover Deduction')**

Apportion California's Share From Unitary Income:

Add Value of All Property within and outside California (Examples)

Inventory • Buildings • Machinery and Equipment •
Furniture and Fixtures • Land • Other Tangible assets
• Rented Property used in the business

Add Value of All Property within California only

(Examples) Inventory • Buildings • Machinery
and Equipment • Furniture and Fixtures • Land •
Other Tangible assets • Rented Property used in the
business

Calculate Percent of Unitary Property Apportioned to California (Divide Total California Property by Total Unitary Property)

Add Cost of Payroll Within and Outside California

(Examples) Wages • Salaries • Commissions •
Other Compensation related to business income

Add Cost of Payroll Within California only

(Examples) Wages • Salaries • Commissions •
Other Compensation related to business income

Calculate Percent of Unitary Payroll Apportioned to California (Divide Total California Payroll by Total Unitary Payroll)

Add Sales Income Attributable to California only

Sales delivered or shipped to California purchasers
from outside California • Sales delivered or
shipped to California purchasers from within
California • Sales shipped from California to the
U.S. Government • Sales shipped from California
to purchasers in states where the taxpayer is not
taxable • Other Gross Receipts (Examples include
rents, royalties, interest, etc.)

Calculate Double the Percent of Unitary Sales Apportioned to California Divide Total California Sales by Total Unitary Sales. (Corporations required to 'double-weight' Sales: Multiply by 2)

Calculate Average Percent of Unitary Business Income (Loss) Attributable to California

Add percentages Property, Payroll, and Sales •
Corporation that single-weight Sales: Divide by 3
• Corporations that double-weight Sales: Divide
by 4

Plus Non-Business Income (Loss) Attributable to California:

Dividends and interest income if commercial
domicile is in California • Net Income (loss) from
sale of assets within California • Gain (loss) from
sale of non-business interest in a partnership or
LLC • Miscellaneous non-business income (loss);
and minus Disaster Loss Carryover Deductions

Equals California Taxable Income

Calculate Tax: California Taxable Income times Tax Rate minus Tax Credits plus Alternative Minimum Tax

Equals Total Tax Liability

Corporation Returns Filed

Franchise Tax Board received 616,805 Corporation Tax Returns for taxable year 2004, of which 334,085 (54.2%) were received from C Corporations, and 282,720 (45.8%) from S Corporations.

Non-Appportioning Corporations

Non-apportioning corporations are those C and S Corporations that either conduct all business activities within California or derive 100% of their taxable income from within the state. Non-apportioning corporations are also referred to as 'domestic' or 'intra-state' corporations.

Of the 616,805 corporate tax returns filed with California for taxable year 2004, an overwhelming 90.6% (559,084) were received from non-apportioning corporations, of which 52.4% (292,895) were from C Corporations and 47.6% (266,189) from S Corporations.

Apportioning Corporations

Apportioning Corporations are those C and S Corporations that conduct business both within and outside of California, whereby a portion of their reportable income is taxable to California. Apportioning corporations are also referred to as 'multi-state' or 'multi-national' corporations as appropriate.

Of the 616,805 corporate tax returns filed with California for 2004, only 9.4% (57,721) were received by apportioning corporations, of which 71.4% (41,190) were from C Corporations and 28.6% (16,531) were from S Corporations.

Computing Corporate Tax

Net Taxable Income After California Adjustments

Corporate taxpayers are required to compute federal net income by completing form IRS 1120 U.S. Corporation Income Tax Return before determining California net income. To determine federal net income, corporate taxpayers must subtract federal deductions from federal income. Once the federal income has been determined, California adjustments, both additions and subtractions, are made to determine the California net income.

Corporations that have no federal filing requirement or that maintain separate records that account for the federal/state tax law differences, may substitute the completion of form IRS 1120 with form FTB 100, Schedule F Computation of Net Income.

The chart on page 42 entitled Corporation Tax Components, illustrates the process used to arrive at California Taxable Income.

Apportioning Net Income to California

The term 'Unitary' refers to corporations whose business operations within and outside of California are highly interdependent. 'Unitary Method' refers to the calculation by which multi-state and multi-national corporations apportion California's share of their total business (versus non-business) income. Business income is income arising from transactions and activities in the regular course of the unitary group's trade or business.

The unitary apportionment formula establishes a percent of the total business income by calculating the average California/Worldwide ratio for each of the three business activity factors: property values, payroll costs, and income from sales, as illustrated on the Corporation Tax Components chart. The California portion of business income plus the California portion of non-business income, is the Net California Taxable Income, from which the corporate tax liability is determined.

For taxable year 2004, corporations reported a total worldwide net income (after California tax law adjustments) of \$1.159 trillion, with \$1.430 trillion in profits and \$271 billion in losses. California State Net Income from corporations totaled \$82.3 billion of which \$59.1 billion (71.8%) was apportioned to California by multi-state and multi-national corporations, and \$23.2 billion (28.2%) was attributable to non-apportioning corporations.

For a statistical comparison of worldwide and state net incomes between taxable years ending 2003 and 2004, refer to Appendix Tables C-2 (all corporations), C-2A (C Corporations only), and C-2B (S Corporations only).

Minimum Taxes

Corporate entities subject to the corporation minimum franchise tax include all corporations (and LLCs classified as corporations) that are:

- ☐ Incorporated or organized in California;
- ☐ Qualified or registered to do business in California; or
- ☐ Doing business in California, whether or not incorporated, organized, qualified, or registered under California law.

The term 'doing business' means actively engaging in any transaction for the purpose of financial gain or profit.

Corporate entities not subject to the corporation minimum franchise tax may be subject to corporate income tax. The corporation income tax is imposed on all corporations that derive income from sources within California but are not 'doing business' in California.

All corporations subject to the franchise tax (including banks, financial corporations, corporate general partners of partnerships, and corporate members of LLCs classified as partnerships) must file form FTB 100 and pay at least the minimum franchise tax whether the corporation is active, inactive, operates at a loss, or files a return for a short period of less than 12 months. The minimum annual tax is as follows:

- ☐ Domestic qualified inactive gold or quicksilver mining corporations \$ 25.
- ☐ All other corporations subject to franchise (versus income) tax \$800.

An exception applies for the first taxable year that the entity incorporates or otherwise becomes qualified to do business in California. Instead, for the first taxable year, the corporation computes its tax liability by multiplying its California taxable income by the appropriate tax rate, without a pre-determined minimum tax liability.

Franchise and Income Taxes

Corporate taxpayers calculate their gross tax (before adjusting for credits) by multiplying their California Taxable Income by the appropriate tax rate, as indicated by the taxable year 2003 rate schedule below. These rates apply to both corporations subject to either the corporation franchise tax or the corporation income tax.

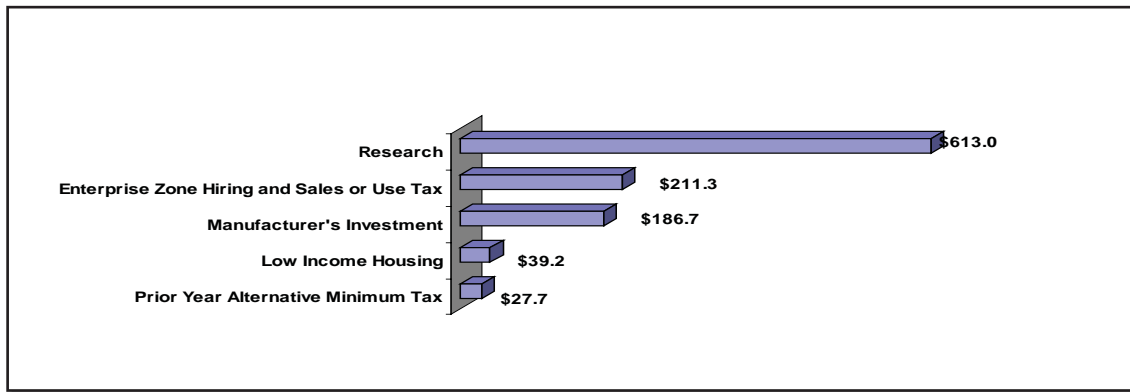
- ☐ C Corporations other than banks and financial corporations 8.84%
- ☐ S Corporations other than banks and financial corporations 1.50%
- ☐ C banks and financial corporations 10.84%
- ☐ S banks and financial corporations 3.50%

For corporations subject to the minimum franchise tax, the gross tax is the larger of the minimum franchise tax of \$800 or the calculated tax from the California Taxable Income.

Tax Credits

Tax credits are employed to promote economic or societal goals, or to provide relief to certain taxpayers. Appendix Table C-7 provides a list of credits available to taxable year 2004 corporation filers, along with the number of claimants and the dollar amounts claimed. Note on Table C-7 that, of the 39 credits listed, 17 credits had expired prior to 2004 and were reporting the results of their carryover provisions. Of the \$1.1 billion claimed by corporations, the following bar chart illustrates the five credits with claims over \$25 million each:

**Corporation Tax
SPECIAL CREDITS BY TYPE
Taxable Year 2004
(Millions)**



Alternative Minimum Taxes

California Corporation Tax Law, like Personal Income Tax Law, gives special treatment to some types of income and allows special deductions and credits for some types of expenses. The Alternative Minimum Tax (AMT) is designed to ensure that C Corporations (but not S Corporations) that take substantial advantage of these provisions pay at least a minimum level of tax in addition to applicable minimum franchise taxes.

An Alternative Minimum Taxable Income (AMTI) that exceeds \$40,000 is the base by which the tentative Alternative Minimum Tax is computed. The base for computing AMTI is the regular Taxable Income plus Adjustments plus Tax Preference Items. The California AMT rate for C Corporations was 6.65% for the taxable year ending 2004. Banks and other financial corporations are also assessed an additional 2% of its regular taxable income. If the tentative alternative minimum tax amount is higher than the regular tax amount, the corporation must pay the Alternative Minimum Tax.

Total Tax Liability

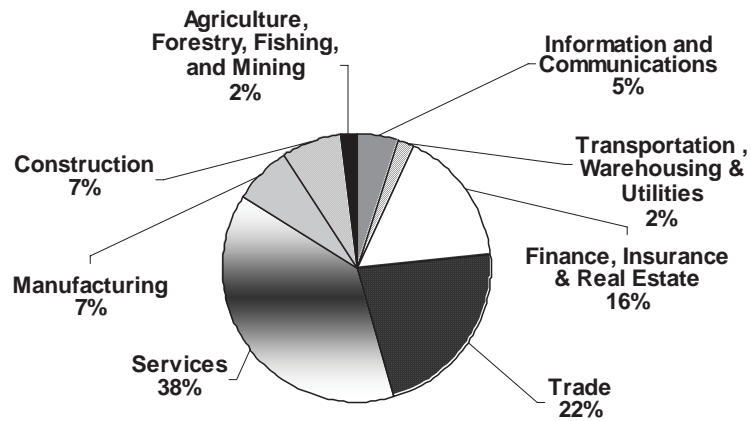
For the taxable year ending 2004, the amount of total tax from all corporation taxpayers was \$7.1 billion, including \$6.4 billion from C Corporations, and \$0.7 billion from S Corporations.

Statistical Analysis by Corporate Business Type

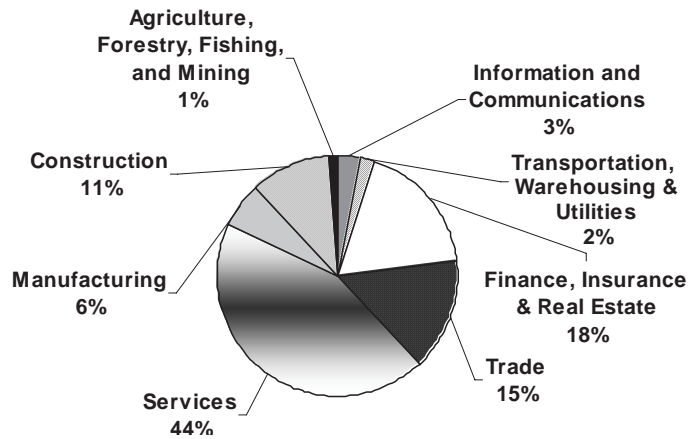
Appendix C tables provide detailed statistical data about the corporations discussed within this section. The tables include comparisons between C Corporations and S Corporations between the 2003 taxable year and the 2004 taxable year, and comparisons among net income classes, among industry types, and among accounting periods. The following graphs and charts serve to highlight the most significant comparisons:

By Industry: Returns Filed

C Corporations

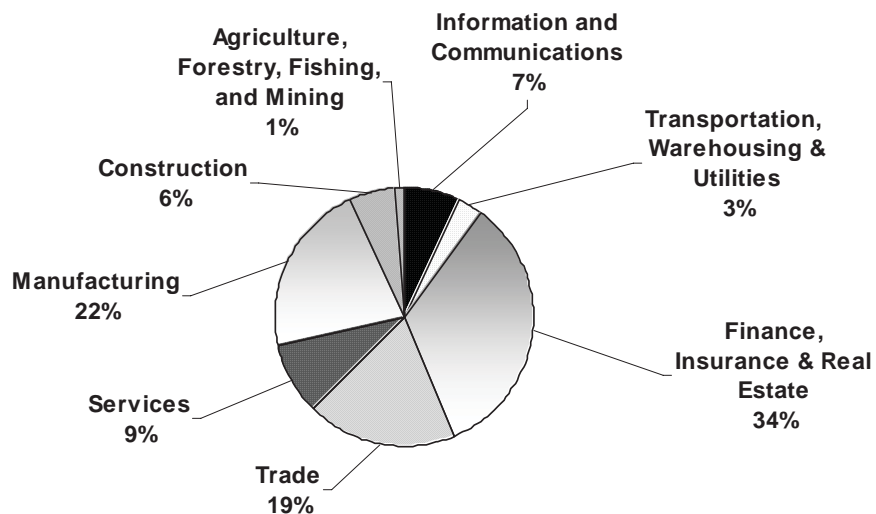


S Corporations

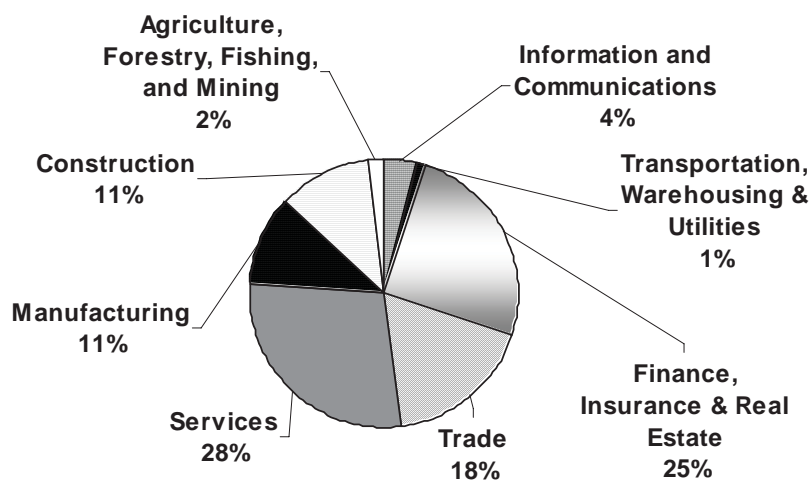


By Industry: Total Tax Liability

C Corporations

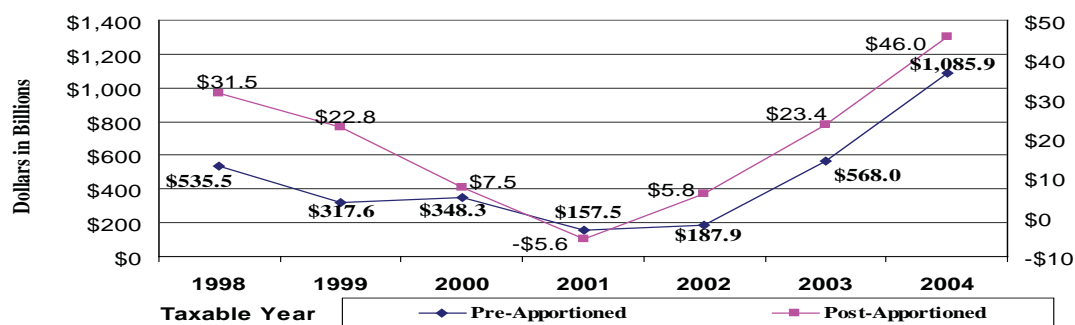


S Corporations

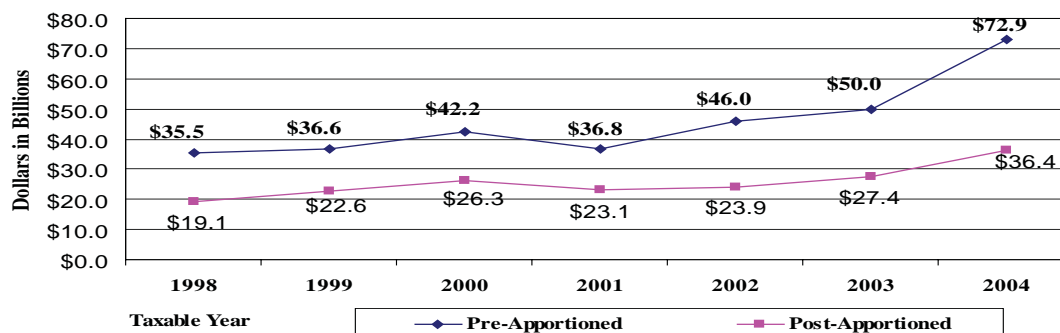


By Pre-AppORTIONED and Post-AppORTIONED Net Income

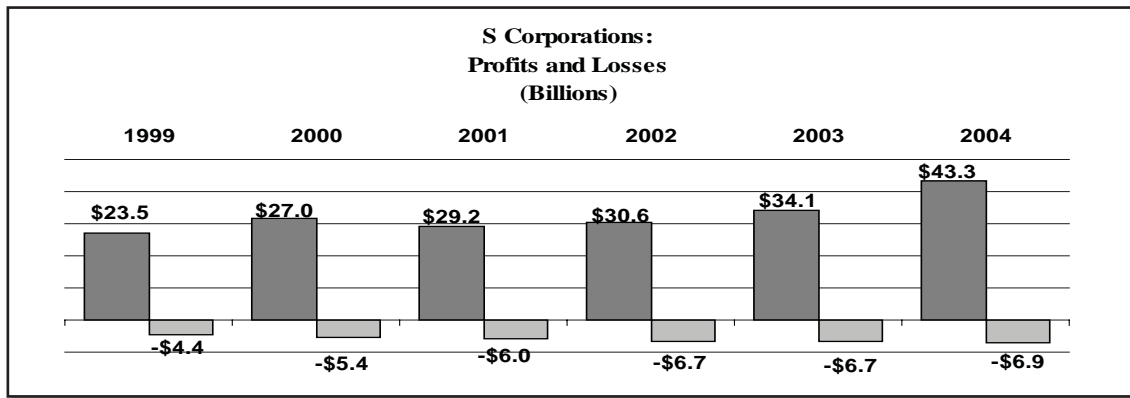
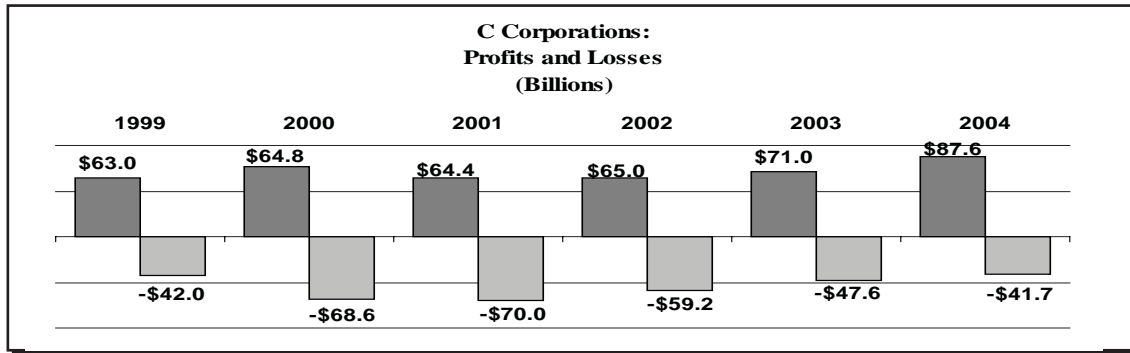
C Corporations



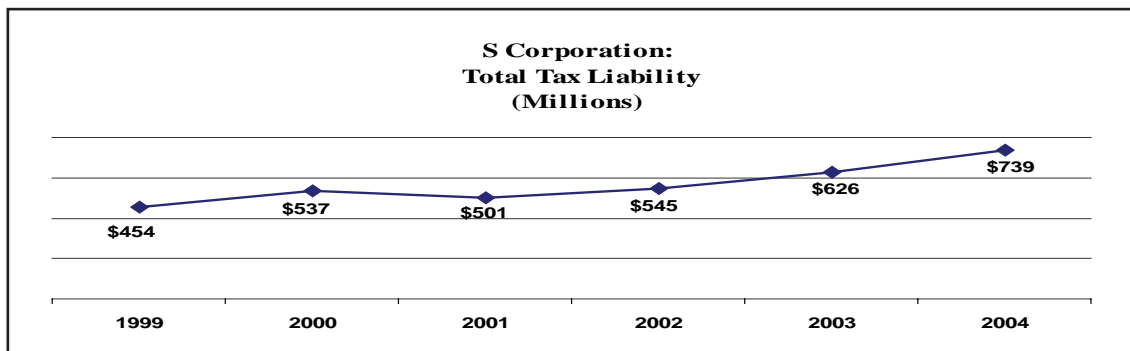
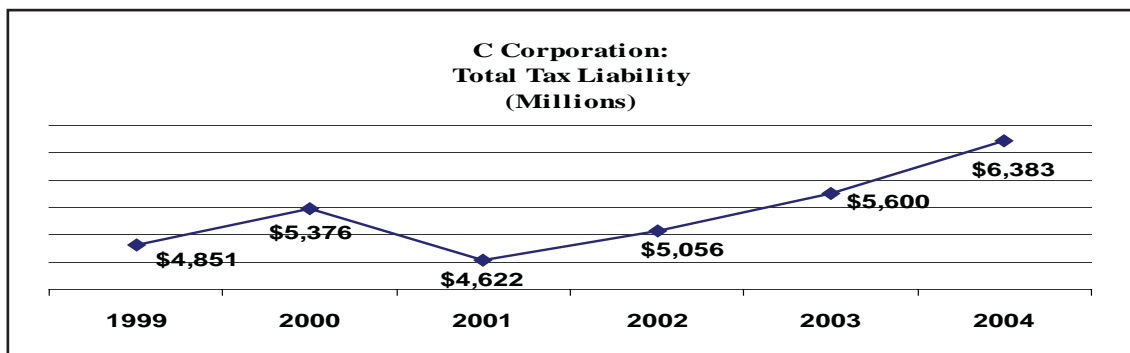
S Corporations



By State Net Income and Loss



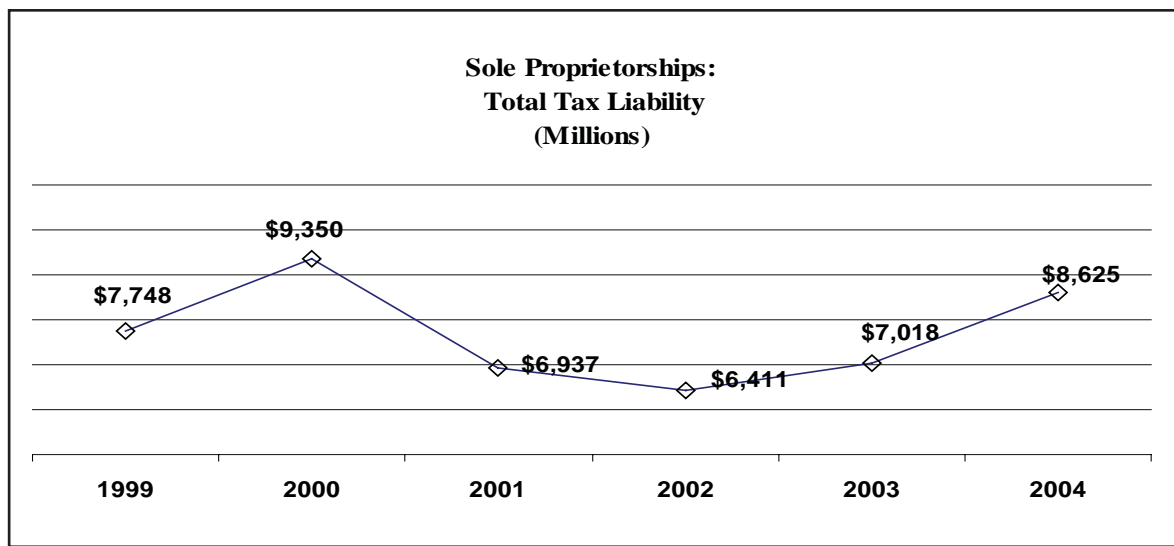
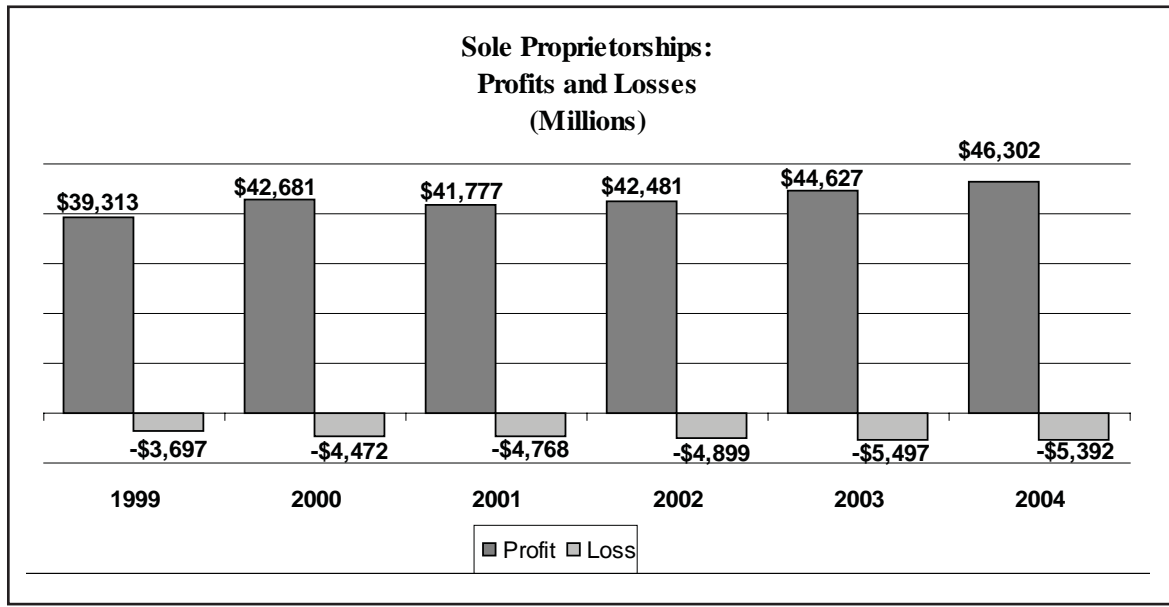
By State Tax Liability



Sole Proprietorships

For the 2004 taxable year, 13.8 million California resident Personal Income Tax returns were filed, of which 2.4 million (17.1%) reported activity from sole proprietorship businesses. Of the 2.4 million sole proprietorships, 1.8 million (75.4%) realized a total net profit of \$46.3 billion, or an average profit of \$26,026, while nearly 600,000 (24.6%) realized a total net loss of \$5.4 billion, or an average loss of \$9,287.

The following graph illustrates that, during the past six taxable years, sole proprietorship businesses remained relatively stable in terms of the amount of total profits and losses and the corresponding tax liability.



Appendix Table B-5 displays the 2004 Sole Proprietorships according to major industry type. For each major industry type, the percent of Adjusted Gross Income attributable to business income was as follows:

Business Entities
Sole Proprietorships
Adjusted Gross Income Attributable to Business Income

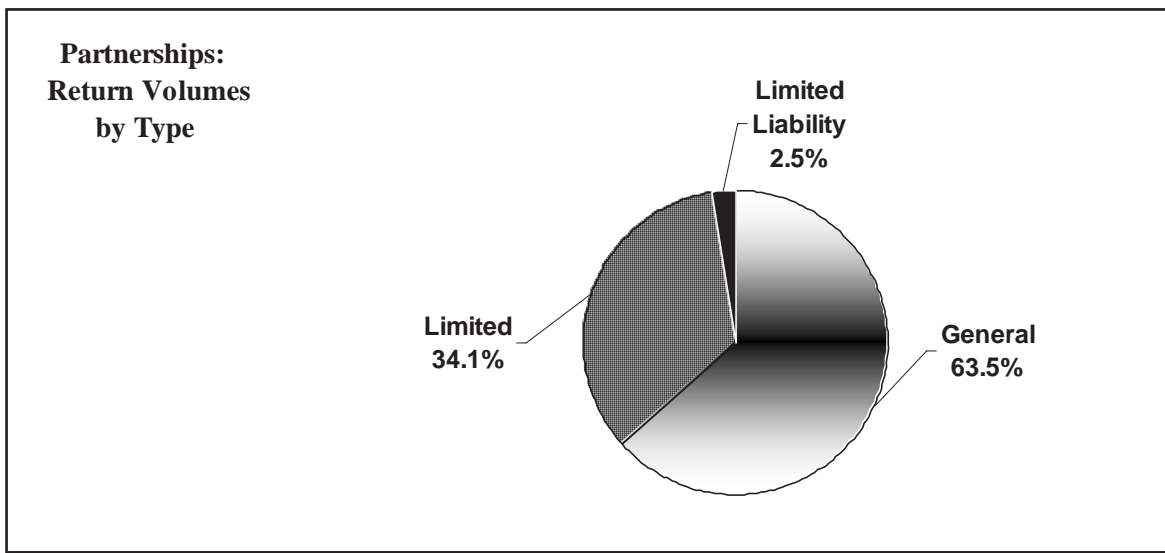
Industry Type	Millions		Percent of AGI from Business Income
	Adjusted Gross Income	Business Income	
Agriculture, Forestry, Fishing, and Mining	\$ 2,656.9	\$ 67.2	2.5%
Construction	8,819.0	3,650.0	41.4%
Manufacturing	2,705.2	544.4	20.1%
Services	93,694.5	21,054.5	22.5%
Trade	14,287.9	2,337.1	16.4%
Finance, Insurance, and Real Estate	28,943.9	8,300.8	28.7%
Transportation, Warehousing, and Utilities	2,850.3	839.1	29.4%
Information and Communications	4,004.0	289.3	7.2%
Nature of Business Unknown	21,405.8	3,827.6	17.9%
Total	\$ 179,367.5	\$ 40,910.0	22.8%

Partnerships

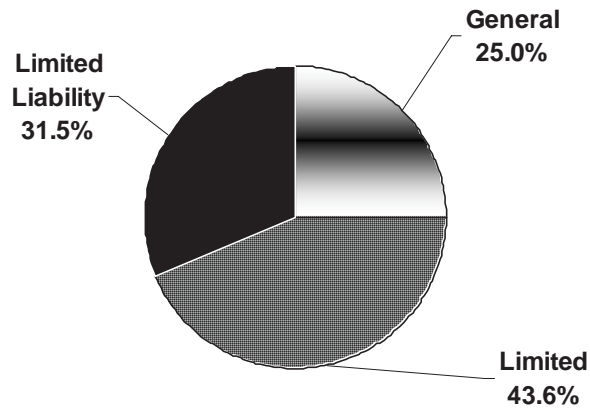
Partnerships are unincorporated businesses owned by two or more people engaged in business for profit. All partnerships that engage in a trade or business within California or otherwise generate income from California sources are required to report their partnership activities to California on tax form FTB 565.

For taxable year 2004, 183,127 partnerships filed form FTB-565 with the Franchise Tax Board, a 0.2% decrease from the prior year's total of 183,544, and a 29,967 (14.1%) decrease since 1997.

Of the 183,127 returns filed by partnerships, only 30.4% (55,581) reported profits. Pre-apportioned profits totaled \$87.5 billion, or a per-partnership average of \$1.6 million. At the same time, 127,546 partnerships, or 69.6%, reported pre-apportioned losses totaling \$19.5 billion, or an average loss of \$153,000. The following pie charts illustrates the worldwide income of the three partnership types.



**Partnerships:
Net Income
by Type**



Other California Business Entities

Limited Liability Companies

For the taxable year ending in 2004, 164,096 form FTB-568 returns were filed by Limited Liability Companies (LLCs), a 22.0% increase from 2003's volume of 134,559 returns. Of all LLC returns filed for 2004, 73,173 (44.6%) reported profits totaling \$114.2 billion and California tax liabilities totaling \$132.6 million, plus \$246.8 million in fees. The remaining LLCs (90,923 or 55.4%) reported \$49.9 billion in losses.

Exempt Organizations

In the taxable year ending in 2004, there were 157,849 active exempt organizations in California, of which 87,251 (55.3%) filed returns. In comparison with 157,160 active exempt organizations in 2003, of which 84,526 filed returns, taxable year 2004 realized a 0.4% and 3.2% increase, respectively.

Homeowner and Renter Property Tax Assistance

Program Description

The Homeowner and Renter Assistance Program provides, to low-income senior and disabled homeowners and renters, partial reimbursement of the previous fiscal year's property taxes that they paid directly or indirectly (through rent) for their principal residence. To be eligible for assistance in 2005, the claimant's total household income for the prior calendar year could not exceed \$39,699. Total household income is determined by adjusted gross income plus non-taxable income from Social Security, public assistance, pensions and annuities, unemployment compensation, interest, life insurance proceeds, gifts in excess of \$300, and worker's compensation.

For homeowners, the *maximum* reimbursement is determined by the amount of property tax paid on the first \$34,000 of assessed value of their home. For renters, the maximum reimbursement is based on the legal presumption that \$250 of their annual rent expense is applied to property tax. For both homeowners and renters, the actual amount of tax assistance ranges inversely to the claimant's total household income, from 4% to 96% of the maximum allowable reimbursement. For claim year 2005, qualified homeowners could have received payments ranging from \$20 to \$473, and qualified renters could have received from \$15 to \$348 per year.

The filing season for Homeowner and Renter Assistance claims is from July 1 through October 15. The Franchise Tax Board also accepts claims through June 30 of the year following the claim year for which assistance is requested. To claim assistance, homeowners must file Form 9000, *Homeowner Assistance Claim*, and renters must file Form 9000R, *Renter Assistance Claim*.

History

The California Homeowner and Renter Property Tax Assistance Program was initiated in 1968 to provide partial property tax relief to low-income homeowners over 64 years of age. The California Legislature later made periodic program changes, including extending assistance to low-income senior homeowners 62 years and older (1972), to senior renters (1977), and to totally disabled homeowners and renters irrespective of age (1979). In 2000, the Legislature responded to a long-ignored inflationary factor by providing qualifying homeowners and renters with a one-time 150% increase in property tax assistance, and increasing the limitations on total household income from \$13,200 to \$33,132. The next year, they changed the household income eligibility requirements from a fixed amount to a flexible percentage based on the California Consumer Price Index, and permanently increased the property tax assistance payments by 45% above the *pre*-150% increase adjustment.

Homeowner and Renter Property Tax Assistance: 2005

During 2005, 582,182 households claimed property tax assistance, a decrease of 0.7% from the 2004 level of 586,210 claimants. Qualified homeowner and renter claimants received \$177.8 million in residential property tax assistance, representing a 0.3% increase from the 2004 year level of \$177.3 million. The average household income among 2005 homeowner and renter claimants was \$12,794, and the average assistance amount was \$305.

Homeowner Assistance

Homeowners filed 23.1% of the total claims and received \$36.8 million, or 20.7% of the program's subsidy. The recipients' average household income was \$18,384 and the average homeowner assistance subsidy was \$273.

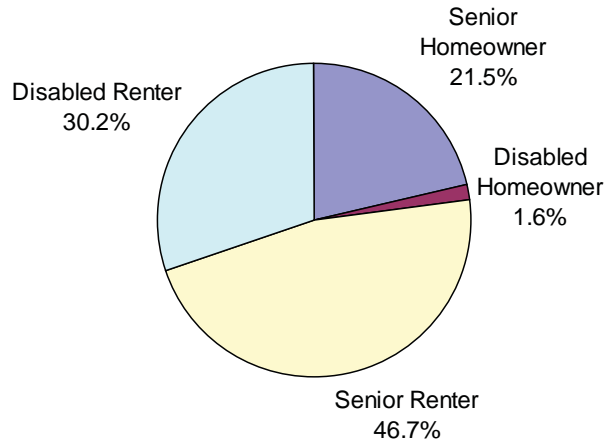
Homeowner claimants with less than \$5,000 total household income accounted for 2.8% all homeowner claimants and received 4.3% of the total homeowner assistance budget (Appendix Table D-3). Those with incomes less than \$25,000 accounted for 78.6% of the homeowner claimant population, and received 94.9% of the homeowner assistance budget.

Renter Assistance

Renters made up the majority of the program participants by filing 76.9% of all claims. Renters received \$141.0 million through the program, representing 79.3% of the total assistance budget. Qualified renters had an average household income of \$11,112 and received an average assistance check of \$315.

Renters with income of \$5,000 and below accounted for 6.9% of renter claimants and 7.5% of total amount of renter assistance (Appendix Table D-4). Those with incomes less than \$25,000 accounted for 97.5% of the population and 99.6% of the total amount of the renter assistance budget.

**HOMEOWNER & RENTER PROPERTY TAX
ASSISTANCE
Claimants by Type**



**Franchise Tax Board
HOMEOWNER & RENTER PROPERTY TAX ASSISTANCE
2005 CLAIM YEAR**

Claimants	Number of Claims	Percent of Total	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Percent of Total	Average Assistance	Total Property Taxes (Thousands)
Homeowner								
Senior Citizens	125,323	21.5	\$ 2,340,017	\$ 18,672	\$ 33,593	18.9	\$ 268	\$ 110,356
Disabled	9,308	1.6	134,972	14,501	3,222	1.8	346	9,713
Subtotal	134,631	23.1	\$ 2,474,989	\$ 18,384	\$ 36,815	20.7	\$ 273	\$ 120,069
Renter*								
Senior Citizens	271,646	46.7	\$ 3,224,145	\$ 11,869	\$ 83,066	46.7	\$ 306	\$ 67,912
Disabled	175,905	30.2	1,749,133	9,944	57,961	32.6	330	43,976
Subtotal	447,551	76.9	\$ 4,973,278	\$ 11,112	\$ 141,027	79.3	\$ 315	\$ 111,888
Total	582,182	100.0	\$ 7,448,267	\$ 12,794	\$ 177,842	100.0	\$ 305	\$ 231,957

* The statutory property tax equivalent for renters was \$250.

Legislation

Personal Income Tax Law and Corporate Tax Law

The following significant legislation was enacted in 2005. This section describes each bill as it affects various portions of the California Revenue and Taxation Code administered by the Franchise Tax Board (FTB). References to R&TC are to the Revenue and Taxation Code and references to IRC are to the United States Internal Revenue Code.

■ **Disaster Loss Deduction/Excess Loss Carryover/Shasta County Wildfires**

AB 18 (Chapter 624)

This act, effective October 6, 2006, allows taxpayers special tax treatment, called disaster loss treatment, for losses sustained as a result of the Shasta County wildfires.

■ **Conformity Act of 2005**

AB 115 (Chapter 691)

This act, effective October 7, 2005, changes California's specified date of conformity to federal income tax law from January 1, 2001, to January 1, 2005. Thereby, in general, this bill conforms to the numerous changes made in federal income tax law during that four-year period.

■ **State Government/Reporting By Checking Cashing Businesses/Tax Representative Suspension/Disbarment**

AB 139 (Chapter 74)

This act, effective, July 19, 2005, provides the necessary statutory changes in the area of general government in order to enact the 2005 Budget Act.

Provisions of this act also:

- ☐ Enhance information reporting applicable to third-party check cashing businesses.
- ☐ Conform to federal law so that tax representatives who are suspended or disbarred by the Internal Revenue Service (IRS) would be likewise prevented from representing taxpayers in matters before the Franchise Tax Board (FTB).
- ☐ Restrict the authority of FTB to pursue misdemeanor prosecution of tax scofflaws by revising prior law to confine prosecutions to a higher level of debt, an extended period of unresponsiveness, and stipulation that the taxpayer not suffer from a mental impairment.

■ **Disaster Loss Deduction/Excess Loss Carryover/Kern, Los Angeles, Santa Barbara and Ventura County Severe Rainstorms, Related Flooding, Slides, and Other Events**

AB 164 (Chapter 623)

This act, effective October 6, 2005, allows taxpayers special tax treatment, called disaster loss treatment, for losses sustained as a result of the severe rainstorms and related events that occurred in Kern, Los Angeles, Santa Barbara, and Ventura Counties.

■ **California Sexual Violence Victim Services Fund**

AB 190 (Chapter 160)

This act, effective January 1, 2006, establishes the California Sexual Violence Victim Services Fund for taxpayers to designate a contribution on the personal income tax return.

■ **Veterans' Quality of Life Fund**

AB 357 (Chapter 143)

This act, effective January 1, 2006, establishes the Veterans' Quality of Life Fund for taxpayers to designate a contribution on the personal income tax return.

■ **California Firefighters' Memorial Fund and California Peace Officer Memorial Foundation Funds/Extend Repeal Date to January 1, 2011**

AB 483 (Chapter 161)

This act, effective January 1, 2006, extends the sunset dates of the California Firefighters' Memorial Fund and the California Peace Officer Memorial Foundation from January 1, 2006, to January 1, 2011.

■ **FTB Revise Tax Booklets to Include Information Regarding Taxpayer's Obligation to Report and Pay Use Tax**

AB 671 (Chapter 308)

This act, effective January 1, 2006, requires FTB to inform taxpayers of their obligation to report and pay use tax to the Board of Equalization (BOE).

■ **California Colorectal Cancer Prevention Fund**

AB 819 (Chapter 697)

This act, effective January 1, 2006, establishes the California Colorectal Cancer Prevention Fund for taxpayers to designate a contribution on the personal income tax return.

■ **Amnesty Clean-Up**

AB 911 (Chapter 398)

This act, effective September 29, 2005, addresses consequences of the income tax amnesty program administered by the department as follows:

- ☐ Allows underpayments for amnesty-eligible years to be offset by overpayments from other years for purposes of computing the amnesty penalty.
- ☐ Establishes a 20-year statute of limitations to collect income or franchise tax balances due from taxpayers, and thereafter extinguishes the liability to pay such balances by abating the tax.
- ☐ Allows FTB to extinguish certain inactive taxpayer debts.
- ☐ Repeals the provision of law that requires taxpayers that participate in amnesty to pay any tax due for the 2005 and 2006 taxable years to avoid having the benefits of amnesty revoked and the amnesty penalty imposed.

- ☐ Makes technical clarifications of certain amnesty provisions.
- ☐ Clarifies that taxpayers may file a claim for refund of the amnesty penalty, but limits the grounds to whether the penalty was properly computed.

■ **FTB Notify Specified State Agencies of Criminal Charges against or Arraignment of any Individual Acting as a Contractor**

AB 1027 (Chapter 428)

This act, effective January 1, 2006, requires FTB to share information about certain criminal filings with specified state agencies.

■ **Claim of Right Deduction/Liquidation of Securities/Estimate Tax Underpayment Penalty Exception/FTB Provide Taxpayer Address Information to Department of Justice for Locating Unregistered Sex Offenders/Reimbursement Due to Erroneous Action**

AB 1767 (Chapter 349)

This act, effective January 1, 2006:

- ☐ Clarifies current state law by conforming more closely to federal law with regard to the claim of right deduction.
- ☐ Requires financial institutions, upon request, to liquidate a taxpayer's securities to satisfy the taxpayer's tax liability.
- ☐ Provides an exception to the underpayment of estimated tax penalty due to an erroneous action by FTB.
- ☐ Incorporates into the R&TC a provision of the Penal Code that provides an exception to FTB's general disclosure law, and
- ☐ Allows reimbursement to persons for third-party charges and fees caused by an erroneous action by FTB.

■ **Underpayment of Estimated Tax Penalty Relief**

SB 14 (Chapter 242)

This act, effective September 22, 2005, provides an exception to the estimated tax underpayment penalty.

■ **Charitable Contribution Deduction/Cash Contributions Made in January 2005 for Victims of the December 26, 2004, Indian Ocean Tsunami Treated as Made During 2004 Taxable Year**

SB 50 (Chapter 5)

This act, effective March 11, 2005, accelerates the income tax benefits for charitable cash contributions made for the relief of victims of the Indian Ocean tsunami.

■ **Installment Agreements for Business Entities/Partial Payment Installment Agreements**

SB 157 (Chapter 211)

This act, effective September 6, 2005, conforms to federal law by allowing taxpayers, including business entities, to enter into partial payment installment agreements to satisfy a tax liability.

■ **FTB to Assess Penalty on Tax Preparers Not Registered with California Tax Education Council (CTEC)**

SB 229 (Chapter 658)

This act, effective January 1, 2006, requires FTB to impose a penalty on Tax Preparers who fail to register with the CTEC.

■ **Disaster Loss Deduction/Excess Loss Carryover/Orange, Riverside, San Bernardino, and San Diego County Severe Rainstorms, Related Flooding, Slides, and Other Events**

SB 457 (Chapter 622)

This act, effective October 6, 2005, allows taxpayers special tax treatment, called disaster loss treatment, for losses sustained as a result of the severe rainstorms and related events that occurred in Orange, Riverside, San Bernardino, and San Diego Counties.

■ **Limited Liability Company Double Withholding/Repeal Section 24348.5/Bids on Foreclosure by Savings and Loan Associations/Gains or Losses**

SB 555 (Chapter 264)

This act, effective January 1, 2006, coordinates the tax payment and withholding requirements applicable to nonresident members of certain limited liability companies (LLCs) by providing FTB with the tools to eliminate duplicate withholding.

This act repeals an obsolete provision relating to savings and loan associations. AB 2065 (Stats. 2002, Ch. 488) conformed California law to federal bad debt deduction rules for savings and loan associations, thereby making this section obsolete.

Legal Rulings and Franchise Tax Board Notices

Legal Rulings

Legal Rulings are issued to publish the Franchise Tax Board's official conclusion on how the law is applied to a specific set of facts. Because they are generally interpretive of existing law, they have retroactive effect unless otherwise stated in the ruling. During 2005, the Franchise Tax Board published two Legal Rulings as follows:

■ Legal Ruling 2005-1

Personal Services for Sales Factor Purposes

The ruling describes what constitutes a "personal service" for purposes of attributing gross receipts to California using the time-spread method provided by California Code of Regulations, title 18, section 25136, subsection (d)(2)(C). Section 25136 assigns receipts from sales of other than tangible personal property to the state where the income-producing activity occurs. If the income-producing activity occurred in more than one state, the sale is assigned to the state in which the greater costs of performance occurred. Regulation section 25136, subsection (d)(2), provides special rules for determining when receipts from income-producing activities are in this state. Subsection (d)(2)(C) addresses gross receipts from the performance of personal services and provides that the time each employee spends in each state will constitute a separate income-producing activity for purposes of the sales factor. This method, known as the time-spread method, provides for a "ratio which the time spent in performing such services in this state bears to the total time spent in performing such services everywhere."

■ Legal Ruling 2005-2

Business or Nonbusiness Characterization of Income Earned with Respect to Cash Dividends, Pending Their Domestic Reinvestment Under Section 965 of the Internal Revenue Code

The ruling addresses when income that is earned on Internal Revenue Code (hereinafter "I.R.C.") section 965 cash dividends, pending the domestic reinvestment of those cash dividends under I.R.C. section 965, is properly characterized as apportionable business income.

FTB Notices

FTB Notices are general procedures to be followed with respect to administrative procedures. During 2005, the Franchise Tax Board published seven FTB Notices discussing the following:

■ FTB Notice 2005-1

Request for Public Comment – Discussion Draft of Proposed Changes to California Code of Regulations, Title 18, Sections 24411 and 25106.5

The notice announced a discussion draft of proposed amendments to Revenue and Taxation Code (RTC) sections 24411 and 25106.5. The amendments would add provisions that address the ordering of dividends paid from earnings and profits that are, in part or in

whole, eligible for deduction, exclusion, elimination, or are wholly taxable. In general, the regulations would apply the ordering rules of section 316 of the Internal Revenue Code, and if a distribution from a given year's earnings and profits are not sufficient to exhaust the earnings and profits of that year, the distribution will be considered drawn from each class of potential dividend on a pro rata basis.

■ **FTB Notice 2005-2**

Solicitation of Public Input for Examples of Proposed Amendments to California Code of Regulations, Title 18, Section 25110(d)(2)(F)3.

(Also refer to FTB Notice 2004-8)

The notice announced a scheduled public symposium to propose and discuss the examples submitted by the public as directed by the three-member Franchise Tax Board at the March 29, 2005 FTB Meeting.

■ **FTB Notice 2005-3**

Request for Public Comment – Discussion Draft Memorandum Regarding Proposed Changes to California Code of Regulations, Title 18, Section 25137-14

The notice announced a scheduled public symposium regarding a new proposed regulation that would be adopted under Revenue and Taxation Code section 25137. The new proposed regulation would address the apportionment method to be utilized by mutual fund service providers in determining their apportionable income subject to California tax.

■ **FTB Notice 2005-4**

Interest Suspension on Amended Returns - FTB Will Follow IRS Revenue Ruling 2005-4

The notice announced that the Franchise Tax Board will follow IRS Revenue Ruling 2005-4, as applicable under California law, and will suspend interest on amounts reported on self-assessed amended returns that satisfy the following conditions of Revenue and Taxation Code section 19116:

- Taxpayer is an individual,
- Taxpayer filed a timely original return for a taxable year ending after October 10, 1999, and
- The taxpayer filed an amended return for a taxable year increasing the taxpayer's liability more than eighteen months after the filing of the original return.

■ **FTB Notice 2005-5**

Installment Agreements for Business Entities

(Also refer to FTB Notice 2004-9)

The notice announced that effective September 6, 2005, Section 19008 of the Revenue and Taxation Code, as amended by SB 157 (Stats. 2005, Ch. 211), authorizes the Franchise Tax Board to enter into installment payment arrangements with business entities. Pursuant to FTB Notice 2004-9, the amount of the fee for an installment payment arrangement is twenty dollars (\$20). This fee is required to be imposed on all installment arrangements with business entities entered into on and after September 6, 2005.

■ **FTB Notice 2005-6**

2005 Legislation: Conformity to IRC Section 6603 Tax Deposit Procedures; Cash Bond Procedures Repealed; FTB Notice 99-9 Superseded in Part

The notice explains that the Franchise Tax Board will generally follow corresponding federal interpretations and procedures relating to tax deposits, and will apply these rules to amounts paid before the conclusion of the tax amnesty period to avoid the accrual of interest and the post-amnesty penalty.

■ **FTB Notice 2005-7**

Information Reporting Requirements for Material Advisors Pursuant to Revenue and Taxation Code Section 18628, as Amended by AB 115; Conformity to IRC Section 6111

The notice provided guidance regarding the obligations of material advisors to file reportable transactions information returns as required under Revenue and Taxation Code section 18628. The notice explained that the Franchise Tax Board will generally follow corresponding federal interpretations and procedures relating to material advisors filing information returns required under Internal Revenue Code section 6111, including Internal Revenue Service (IRS) Notices 2004-80 (2004-50 I.R.B. 963) and 2005-22 (2005-12 I.R.B. 756), to the extent they do not conflict with any California rules or procedures. These IRS Notices also address rules and procedures relating to Internal Revenue Code sections 6112 and 6708; those sections are not addressed in this Notice.

Tax Appeals

Taxpayers who disagree with the Franchise Tax Board's action on their protest or claim for refund may appeal the decision to the State Board of Equalization (SBE). The Franchise Tax Board's Legal Department staff is responsible for representing FTB's position.

In 2005, 991 new appeals involving over \$148 million were filed with SBE, compared to 1,228 new appeals involving over \$162 million in 2004. Also, during 2005, 872 appeals were completed.

Published decisions are those decisions that establish precedent for future case interpretation. SBE issued two published decisions during 2005. The published decisions were *Appeal of Alan F. and Rita K. Shugart*, 2005-SBE-001, July 1, 2005, and *Appeal of Robert E. Wesley and Jerry J. Couchman*, 2005-SBE-002, November 15, 2005.

Litigation – Filings, Closings, and Significant Decisions

There were 14 new cases filed in the year 2005 and 11 cases were closed. The Franchise Tax Board's position was sustained in six of the 11 cases and two cases were settled. The position of the Franchise Tax Board was reversed in three cases. The state was able to sustain 46.5% of the tax at issue with respect to the cases that were closed. Of the \$30,376,689.34 of tax at issue, \$15,173,784.34 was sustained.

■ Superior Court

Judicial review of the validity of tax assessments is generally obtained by filing a suit for refund in Superior Court after the Franchise Tax Board has denied a claim for refund or the taxpayer deems it denied. There were eight cases that went to trial in 2005 and the Franchise Tax Board was fully sustained in five of those cases and partially sustained in one of the cases. In one of the cases lost by the Franchise Tax Board the taxpayer was awarded attorney's fees and costs.

■ California Courts of Appeal

Either the taxpayer or the Franchise Tax Board may appeal an adverse Superior Court decision to the Court of Appeals. In 2005 there were eight decisions issued by the Court of Appeals on tax cases where the department was a party. The department's position was sustained in five of the decisions and the taxpayers were successful in two of the cases.

An appellate decision may be issued as a published decision or an unpublished decision at the court's discretion. Published decisions of the appellate court are precedent. Of the eight appellate decisions, two were published. The published decisions were *Jim Beam Brands Co. v. Franchise Tax Board*, 133 Cal App 4th 574, involving the business income classification of a line of business, and *Milhous v. Franchise Tax Board*, 131 Cal App 4th 1260, involving the sourcing of a covenant not to compete.

The unpublished decisions were in *Ackerman v. Franchise Tax Board*, *Freidberg v. Franchise Tax Board*, *The Limited Stores v. Franchise Tax Board*, *Microsoft Corporation v. Franchise Tax Board*, and *Pacific Telesis v. Franchise Tax Board*. In addition, an unpublished decision awarding attorney's fees and costs was issued in *Milhous v. Franchise Tax Board*.

■ California Supreme Court

A party that loses at the appellate level can petition the California Supreme Court for a review of the appellate decision. Review is discretionary with the Court. If the California Supreme Court grants review, the decision of the Court of Appeal is vacated (ceases to be precedent). Petitions for review were filed and granted in the California Supreme Court in *Microsoft* and *The Limited*. A petition for review was filed in *Jim Beam Brands* and was not acted upon at the end of the year.

Currently pending before the California Supreme Court are *General Motors* and *Microsoft* on the question of whether the sales factor should include proceeds from the short-term investment of working capital and other liquid assets. Also pending is *Ordlock* where the issue is whether the statute of limitations is extended by the making of adjustments by the federal government.

■ United States Supreme Court

A Petition for Writ of Certiorari can be filed with the United States Supreme Court in cases involving issues under the United States Constitution or the interpretation or application of federal statutes. Review of the United States Supreme Court is discretionary.

There were no petitions filed with the United States Supreme Court involving the department during 2005.

Settlement

The Franchise Tax Board is authorized to negotiate the settlement of administrative civil tax matter disputes to accelerate their resolution, reduce otherwise lengthy and costly administrative and court litigation procedures, and provide taxpayers with an alternative dispute resolution process similar to the process available at the federal level. The Settlement Program settled 168 civil tax matter disputes during calendar year 2005. The 213 settled cases involved \$1,235,247,703.81 in disputed liabilities. Of the \$1,235,247,703.81 in dispute, \$1,049,903.84 was sustained.

Of the cases settled, there were no cases settled under the Franchise Tax Board's "small case" authority. Small cases involve reductions in tax and penalties of \$7,900 or less for cases settled during the 2005 calendar year. (The amount is adjusted each calendar year based on the change in the California Consumer Price Index.) These cases are approved by the Franchise Tax Board's Chief Counsel and the Executive Officer, and reported to the three-member Franchise Tax Board. The three-member Franchise Tax Board approved all of the 168 cases.

Appendix A:

**Tax Rates, Exemptions,
and
Standard Deductions**

2004 Taxable Year
(Filing Year 2005)

TABLE A-1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2004

MARRIED FILING JOINTLY and SURVIVING SPOUSE

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-51 Taxable Income*	1952-58 ^b Taxable Income*	1959-66 ^c Taxable Income*
1.0	Up to \$5,000	Up to \$10,000	Up to \$5,000	Up to \$10,000	Up to \$5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000	20,000 to 25,000
6.0	25,000 to 30,000	\$30,000 and over	\$25,000 and over	\$50,000 and over	25,000 to 30,000
7.0	30,000 to 40,000				\$30,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	\$250,000 and over				

Tax Rate	1967-72 ^d Taxable Income*	1973-85 ^{e,g} Taxable Income*	1986 ^g Taxable Income*
0.0			Up to \$3,420
1.0	Up to \$4,000	Up to \$4,000	3,420 to 10,420
2.0	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620
3.0	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840
4.0	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160
5.0	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420
6.0	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660
7.0	19,000 to 22,000	19,000 to 22,000	36,660 to 41,860
8.0	22,000 to 25,000	22,000 to 25,000	41,860 to 47,120
9.0	25,000 to 28,000	25,000 to 28,000	47,120 to 52,360
10.0	\$28,000 and over	28,000 to 31,000	52,360 to 57,580
11.0		\$31,000 and over	\$57,580 and over

Tax Rate	1987-90 ^{g,h} Taxable Income*	1991-92 ^{g,i} Taxable Income*	1993 ^{g,i} Taxable Income*	1994 ^{g,i} Taxable Income*	1995 ^{g,i} Taxable Income*
1.0	Up to \$7,300	Up to \$8,788	Up to \$9,332	Up to \$9,444	Up to \$9,662
2.0	7,300 to 17,300	8,788 to 20,828	9,332 to 22,118	9,444 to 22,384	9,662 to 22,898
4.0	17,300 to 27,300	20,828 to 32,870	22,118 to 34,906	22,384 to 35,324	22,898 to 36,136
6.0	27,300 to 37,900	32,870 to 45,632	34,906 to 48,456	35,324 to 49,038	36,136 to 50,166
8.0	37,900 to 47,900	45,632 to 57,670	48,456 to 61,240	49,038 to 61,974	50,166 to 63,400
9.3	\$47,900 and over	57,670 to 200,000	61,240 to 212,380	61,974 to 214,928	63,400 to 219,872
10.0		200,000 to 400,000	212,380 to 424,760	214,928 to 429,858	219,872 to 439,744
11.0		\$400,000 and over	\$424,760 and over	\$429,858 and over	\$439,744 and over

Tax Rate	1996 ^{g,j} Taxable Income*	1997 ^{g,j} Taxable Income*	1998 ^{g,j} Taxable Income*	1999 ^{g,j} Taxable Income*	2000 ^{g,j} Taxable Income*
1.0	Up to \$9,816	Up to \$10,032	Up to \$10,262	Up to \$10,528	Up to \$10,918
2.0	9,816 to 23,264	10,032 to 23,776	10,262 to 24,322	10,528 to 24,954	10,918 to 25,878
4.0	23,264 to 36,714	23,776 to 37,522	24,322 to 38,386	24,954 to 39,384	25,878 to 40,842
6.0	36,714 to 50,968	37,522 to 52,090	38,386 to 53,288	39,384 to 54,674	40,842 to 56,696
8.0	50,968 to 64,414	52,090 to 65,832	53,288 to 67,346	54,674 to 69,096	56,696 to 71,652
9.3	\$64,414 and over	\$65,832 and over	\$67,346 and over	\$69,096 and over	\$71,652 and over

Tax Rate	2001 ^{g,j} Taxable Income*	2002 ^{g,j} Taxable Income*	2003 ^{g,j} Taxable Income*	2004 ^{g,j} Taxable Income*
1.0	Up to \$11,496	Up to \$11,668	Up to \$11,924	Up to \$12,294
2.0	11,496 to 27,250	11,668 to 27,658	11,924 to 28,266	12,294 to 29,142
4.0	27,250 to 43,006	27,658 to 43,652	28,266 to 44,612	29,142 to 45,994
6.0	43,006 to 59,700	43,652 to 60,596	44,612 to 61,930	45,994 to 63,850
8.0	59,700 to 75,450	60,596 to 76,582	61,930 to 78,266	63,850 to 80,692
9.3	\$75,450 and over	\$76,582 and over	\$78,266 and over	\$80,692 and over

Footnotes follow this section.

TABLE A-1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2004

SINGLE and MARRIED FILING SEPARATELY

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*	1959-66 ^c Taxable Income*
1.0	Up to \$5,000	Up to \$10,000	Up to \$5,000	Up to \$5,000	Up to \$2,500
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	5,000 to 10,000	2,500 to 5,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	10,000 to 15,000	5,000 to 7,500
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	15,000 to 20,000	7,500 to 10,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	20,000 to 25,000	10,000 to 12,500
6.0	25,000 to 30,000	\$30,000 and over	\$25,000 and over	\$25,000 and over	12,500 to 15,000
7.0	30,000 to 40,000				\$15,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	\$250,000 and over				

Tax Rate	1967-72 ^d Taxable Income*	1973-85 ^{e,g} Taxable Income*	1986 ^g Taxable Income*
0.0			Up to \$1,710
1.0	Up to \$2,000	Up to \$2,000	1,710 to 5,210
2.0	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810
3.0	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420
4.0	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080
5.0	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710
6.0	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330
7.0	9,500 to 11,000	9,500 to 11,000	18,330 to 20,930
8.0	11,000 to 12,500	11,000 to 12,500	20,930 to 23,560
9.0	12,500 to 14,000	12,500 to 14,000	23,560 to 26,180
10.0	\$14,000 and over	14,000 to 15,500	26,180 to 28,790
11.0		\$15,500 and over	\$28,790 and over

Tax Rate	1987-90 ^{g,h} Taxable Income*	1991-92 ^{g,i} Taxable Income*	1993 ^{g,i} Taxable Income*	1994 ^{g,i} Taxable Income*	1995 ^{g,i} Taxable Income*
1.0	Up to \$3,650	Up to \$4,394	Up to \$4,666	Up to \$4,722	Up to \$4,831
2.0	3,650 to 8,650	4,394 to 10,414	4,666 to 11,059	4,722 to 11,192	4,831 to 11,449
4.0	8,650 to 13,650	10,414 to 16,435	11,059 to 17,453	11,192 to 17,662	11,449 to 18,068
6.0	13,650 to 18,950	16,435 to 22,816	17,453 to 24,228	17,662 to 24,519	18,068 to 25,083
8.0	18,950 to 23,950	22,816 to 28,835	24,228 to 30,620	24,519 to 30,987	25,083 to 31,700
9.3	\$23,950 and over	28,835 to 100,000	30,620 to 106,190	30,987 to 107,464	31,700 to 109,936
10.0		100,000 to 200,000	106,190 to 212,380	107,464 to 214,929	109,936 to 219,872
11.0		\$200,000 and over	\$212,380 and over	\$214,929 and over	\$219,872 and over

Tax Rate	1996 ^{g,i} Taxable Income*	1997 ^{g,i} Taxable Income*	1998 ^{g,i} Taxable Income*	1999 ^{g,i} Taxable Income*	2000 ^{g,i} Taxable Income*
1.0	Up to \$4,908	Up to \$5,016	Up to \$5,131	Up to \$5,264	Up to \$ 5,459
2.0	4,908 to 11,632	5,016 to 11,888	5,131 to 12,161	5,264 to 12,477	5,459 to 12,939
4.0	11,632 to 18,357	11,888 to 18,761	12,161 to 19,193	12,477 to 19,692	12,939 to 20,421
6.0	18,357 to 25,484	18,761 to 26,045	19,193 to 26,644	19,692 to 27,337	20,421 to 28,348
8.0	25,484 to 32,207	26,045 to 32,916	26,644 to 33,673	27,337 to 34,548	28,348 to 35,826
9.3	\$32,207 and over	\$32,916 and over	\$33,673 and over	\$34,548 and over	\$35,826 and over

Tax Rate	2001 ^{g,i} Taxable Income*	2002 ^{g,i} Taxable Income*	2003 ^{g,i} Taxable Income*	2004 ^{g,i} Taxable Income*
1.0	Up to \$5,748	Up to \$5,834	Up to \$5,962	Up to \$6,147
2.0	5,748 to 13,625	5,834 to 13,829	5,962 to 14,133	6,147 to 14,571
4.0	13,625 to 21,503	13,829 to 21,826	14,133 to 22,306	14,571 to 22,997
6.0	21,503 to 29,850	21,826 to 30,298	22,306 to 30,965	22,997 to 31,925
8.0	29,850 to 37,725	30,298 to 38,291	30,965 to 39,133	31,925 to 40,346
9.3	\$37,725 and over	\$38,291 and over	\$39,133 and over	\$40,346 and over

Footnotes follow this section.

TABLE A-1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2004
HEAD OF HOUSEHOLD

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-58 Taxable Income*	1959-66 ^c Taxable Income*	1967-72 ^d Taxable Income*
1.0	Up to \$5,000	Up to \$10,000	Up to \$5,000	Up to \$2,500	Up to \$3,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	2,500 to 5,000	3,000 to 4,500
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	5,000 to 7,500	4,500 to 6,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	7,500 to 10,000	6,000 to 7,500
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	10,000 to 12,500	7,500 to 9,000
6.0	25,000 to 30,000	\$30,000 and over	\$25,000 and over	12,500 to 15,000	9,000 to 10,500
7.0	30,000 to 40,000			\$15,000 and over	10,500 to 12,000
8.0	40,000 to 50,000				12,000 to 13,500
9.0	50,000 to 60,000				13,500 to 15,000
10.0	60,000 to 70,000				\$15,000 and over
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	\$250,000 and over				

Tax Rate	1973 ^e Taxable Income*	1974-85 ^{f,g,i} Taxable Income*	1986 ^{f,g} Taxable Income*
0.0			Up to \$3,420
1.0	Up to \$3,000	Up to \$4,000	3,420 to 10,410
2.0	3,000 to 4,500	4,000 to 6,000	10,410 to 13,890
3.0	4,500 to 6,000	6,000 to 7,500	13,890 to 16,530
4.0	6,000 to 7,500	7,500 to 9,000	16,530 to 19,150
5.0	7,500 to 9,000	9,000 to 10,500	19,150 to 21,780
6.0	9,000 to 10,500	10,500 to 12,000	21,780 to 24,410
7.0	10,500 to 12,000	12,000 to 13,500	24,410 to 27,020
8.0	12,000 to 13,500	13,500 to 15,000	27,020 to 29,630
9.0	13,500 to 15,000	15,000 to 16,500	29,630 to 32,260
10.0	15,000 to 16,500	16,500 to 18,000	32,260 to 34,880
11.0	\$16,500 and over	\$18,000 and over	\$34,880 and over

Tax Rate	1987-90 ^{f,g,h} Taxable Income*	1991-92 ^{f,g,i} Taxable Income*	1993 ^{f,g,i} Taxable Income*	1994 ^{f,g,i} Taxable Income*	1995 ^{f,g,i} Taxable Income*
1.0	Up to \$7,300	Up to \$8,789	Up to \$9,333	Up to \$9,445	Up to \$9,662
2.0	7,300 to 17,300	8,789 to 20,829	9,333 to 22,118	9,445 to 22,383	9,662 to 22,898
4.0	17,300 to 22,300	20,829 to 26,848	22,118 to 28,510	22,383 to 28,852	22,898 to 29,516
6.0	22,300 to 27,600	26,848 to 33,229	28,510 to 35,286	28,852 to 35,709	29,516 to 36,530
8.0	27,600 to 32,600	33,229 to 39,249	35,286 to 41,679	35,709 to 42,179	36,530 to 43,149
9.3	\$32,600 and over	39,249 to 136,115	41,679 to 144,540	42,179 to 146,274	43,149 to 149,638
10.0		136,115 to 272,230	144,540 to 289,081	146,274 to 292,550	149,638 to 299,279
11.0		\$272,230 and over	\$289,081 and over	\$292,550 and over	\$299,279 and over

Tax Rate	1996 ^{f,g,j} Taxable Income*	1997 ^{f,g,j} Taxable Income*	1998 ^{f,g,j} Taxable Income*	1999 ^{f,g,j} Taxable Income*	2000 ^{f,g,j} Taxable Income*
1.0	Up to \$9,817	Up to \$10,033	Up to \$10,264	Up to \$10,531	Up to \$10,921
2.0	9,817 to 23,264	10,033 to 23,776	10,264 to 24,323	10,531 to 24,955	10,921 to 25,878
4.0	23,264 to 29,988	23,776 to 30,648	24,323 to 31,353	24,955 to 32,168	25,878 to 33,358
6.0	29,988 to 37,114	30,648 to 37,931	31,353 to 38,803	32,168 to 39,812	33,358 to 41,285
8.0	37,114 to 43,839	37,931 to 44,803	38,803 to 45,833	39,812 to 47,025	41,285 to 48,765
9.3	\$43,839 and over	\$44,803 and over	\$45,833 and over	\$47,025 and over	\$48,765 and over

Tax Rate	2001 ^{f,g,j} Taxable Income*	2002 ^{f,g,j} Taxable Income*	2003 ^{f,g,j} Taxable Income*	2004 ^{f,g,j} Taxable Income*
1.0	Up to \$11,500	Up to \$11,673	Up to \$11,930	Up to \$12,300
2.0	11,500 to 27,250	11,673 to 27,659	11,930 to 28,267	12,300 to 29,143
4.0	27,250 to 35,126	27,659 to 35,653	28,267 to 36,437	29,143 to 37,567
6.0	35,126 to 43,473	35,653 to 44,125	36,437 to 45,096	37,567 to 46,494
8.0	43,473 to 51,350	44,125 to 52,120	45,096 to 53,267	46,494 to 54,918
9.3	\$51,350 and over	\$52,120 and over	\$53,267 and over	\$54,918 and over

Footnotes follow this section.

APPENDIX A
TABLES 1A, 1B, 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
FOOTNOTES

* Adjusted gross income less deductions.

- a(1). For filing status types Married Filing Jointly (MFJ), Single & Married Filing Separately (S&MFS), and Head of Household (HOH)), the graduated tax rates were condensed from 15 to 6 brackets. The tax reduction effects were: no change for taxable incomes to \$5,000; 1% tax decrease for taxable incomes from \$5,000 to \$40,000; 2% decrease for taxable incomes from \$40,000 to \$50,000; 3% decrease for taxable incomes from \$50,000 to \$60,000; 4% tax decrease for taxable incomes from \$60,000 to \$70,000; 5% tax decrease for taxable incomes from \$70,000 to \$80,000; 6% decrease for incomes from \$80,000 to \$100,000; 7% tax decrease for taxable incomes from \$100,000 to \$150,000; 8% tax decrease for taxable incomes from \$150,000 to \$250,000; and 9% tax decrease for taxable incomes over \$250,000.
- a(2). In 1943, the 1% tax reduction for incomes between \$5,000 and \$30,000 was reversed.
- b. Prior to 1952, the tax rate brackets and tax rates were identical for Single & Married Filing Separately (S&MFS) filers, Married Filing Jointly (MFJ) filers, and Head of Household (HOH) filers. The equivalent rates and brackets portrayed an assumption that multi-party family household costs were identical to single party households and thus should be taxed at equivalent rates. In 1952, the tax rate brackets were adjusted to accommodate the income needs of MFJ households by bracketing the taxable income ranges at two times the S&MFS and HOH income ranges.
- c. The tax rate schedules of the three filing status types were increased by adding a seventh tax rate bracket. For MFJ filers, tax rates increased by 1% for taxable incomes from \$5,000 to \$15,000 and incomes over \$50,000; by 2% for taxable incomes from \$15,000 to \$25,000 and from \$40,000 to \$50,000; and by 3% for incomes between \$25,000 and \$40,000. For S&MFS and HOH filers, the 1% tax increase applied to incomes of \$2,500 - \$7,500 and \$25,000 and over; 2% for incomes from \$7,500 to \$12,500 and from \$20,000 to \$25,000; and 3% increase for incomes between \$12,500 and \$20,000.
- d(1). Prior to 1967, taxable income was determined by calculating adjusted gross income (AGI) less deductions less personal exemptions less dependent exemptions. The MFJ, S&MFS, and HOH filing status tables each had seven tax rate brackets. For 1967, taxable income was redefined as AGI less deductions. Net tax liability was redefined as gross tax less personal exemptions less dependent exemptions. Three additional tax brackets were added to the seven-bracket tax tables for the three filing statuses. For MFJ returns, the median tax liability effect was a \$454 (45%) tax increase.
- d(2). A special 10% reduction in tax liabilities with a maximum of \$100 for S&MFS and \$200 for MFJ, was effective for the 1969 taxable year.
- d(3). A forgiveness tax credit of 20% was provided with respect to 1971 taxes, along with the enactment of the withholding and declaration of estimated tax program, effective 1972.
- e. The maximum tax rate was increased from 10% to 11%. A special income tax credit ranging from 20% to 100% of the tax liability was effective for the 1973 taxable year.
- f. The tax brackets were eased for heads of household effective with the 1974 taxable year.
- g. Beginning in taxable income year 1978, tax rates are adjusted to compensate for inflationary factors determined by the June to June change in the California Consumer Price Index (less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569)). Tax rates were indexed at 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987 by AB 53. For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, 3.7% for 2000, 5.3% for 2001, 1.5% for 2002, 2.2% for 2003, and 3.1% for taxable year 2004.
- h. The maximum tax rate was lowered from 11% to 9.3% for the 1987 taxable year. The number of tax brackets was reduced from 11 to 6. The preference tax was replaced with a 7% alternative minimum tax.
- i. For taxable years 1991 through 1995, 10% and 11% tax rates were added, increasing the maximum rate from 9.3% for all filing status types.
- j. Beginning in taxable year 1996, the regular top marginal tax rate was reduced from 11% to 9.3% and alternative minimum tax rate was reduced from 8.5% to 7%.

TABLE A-2
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND
STANDARD DEDUCTIONS
Taxable Years 1935 – 2004

Type	Taxable Year							
	1935-38	1939-42	1943-44 ^a	1945-48 ^b	1949-52 ^c	1953-58 ^d	1959-63 ^e	1964-66 ^f
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$2,500	\$2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000
b. Married Filing Separately	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)	-	-	-	-	500	500	600	600
f. Senior (Additional) -	-	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II Dependent Exemption	400	400	400	400	400	400	600	600
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	-	-	-	-	-	-	-	\$1,000
1 Adjusted Gross Income of \$5,000 or more	-	-	-	\$300	\$300	-	10.0%	-
2 Adjusted Gross Income of \$10,000 or more	-	-	-	-	-	\$600	\$1,000	-
3 Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	-	-	-
4 Adjusted Gross Income less than \$10,000	-	-	-	-	-	6.0%	10.0%	-
b. Head of Household (Unmarried)	-	-	-	-	-	-	-	\$1,000
1 Adjusted Gross Income of \$5,000 or more	-	-	-	\$300	\$300	\$300	\$500	-
2 Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-
c. Single and Married Filing Separately	-	-	-	-	-	-	-	\$500
1 Adjusted Gross Income of \$5,000 or more	-	-	-	\$300	\$300	\$300	\$500	-
2 Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-

Type	Taxable Year							
	1967 ^{f,g}	1968-77 ^h	1978 ^{i,j,1}	1979-86 ^{j,1}	1987-94 ^{j,k}	1995 ^k	1996 ^k	1997 ^k
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$50	\$50	\$200	\$50	\$102	\$132	\$134	\$136
b. Married Filing Separately	25	25	100	25	51	66	67	68
c. Single	25	25	100	25	51	66	67	68
d. Head of Household (Unmarried)	50	50	200	50	102	66	67	68
e. Blind (Additional)	8	8	8	8	51	66	67	68
f. Senior (Additional) -	-	-	-	-	51	66	67	68
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	8	8	8	8	51	66	67	68
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$1,000	\$2,000	\$2,000	\$2,000	\$3,760	\$4,974	\$5,054	\$5,166
b. Head of Household (Unmarried)	\$1,000	\$2,000	\$2,000	\$2,000	\$3,760	\$4,974	\$5,054	\$5,166
c. Single and Married Filing Separately	\$500	\$1,000	\$1,000	\$1,000	\$1,880	\$2,487	\$2,527	\$2,583

Type	Taxable Year						
	1998 ^k	1999 ^k	2000 ^k	2001 ^k	2002 ^k	2003 ^k	2004 ^k
I Personal Exemptions							
a. Married Filing Jointly and Surviving Spouse	\$140	\$144	\$150	\$158	\$160	\$164	\$170
b. Married Filing Separately	70	72	75	79	80	82	85
c. Single	70	72	75	79	80	82	85
d. Head of Household (Unmarried)	70	72	75	79	80	82	85
e. Blind (Additional)	70	72	75	79	80	82	85
f. Senior (Additional)	70	72	75	79	80	82	85
g. Estates	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1
II Dependent Exemption	253	227	235	247	251	257	265
III Standard Deductions							
a. Married Filing Jointly and Surviving Spouse	\$5,284	\$5,422	\$5,622	\$5,920	\$6,008	\$6,140	\$6,330
b. Head of Household (Unmarried)	\$5,284	\$5,422	\$5,622	\$5,920	\$6,008	\$6,140	\$6,330
c. Single and Married Filing Separately	\$2,642	\$2,711	\$2,811	\$2,960	\$3,004	\$3,070	\$3,165

Footnotes follow this section.

APPENDIX A
TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS, AND STANDARD DEDUCTIONS
FOOTNOTES

- a Temporary wartime provisions, enacted in 1943, increased personal exemptions of individuals filing as Married Filing Jointly (MFJ), Surviving Spouse¹ (SS), Single, and Head of Household (HOH) by \$1,000, and by \$500 for individuals filing as Married Filing Separately (MFS) and Estate filers.
- b Additional temporary wartime provisions, enacted in 1945, increased personal exemptions by another \$1,000 for MFJ, SS, Single, and HOH, and another \$500 for MFS. A standard deduction in lieu of itemized non-business deductions was introduced at that time. The standard deduction was 6% of adjusted gross income less dependent exemptions when the taxpayer used the tax from the “optional tax table”, or \$300 when the taxpayer was ineligible to use the optional tax table and chose not to itemize deductions.
- c The temporary personal exemption increase enacted in 1945 lapsed to 1943 levels for MFJ, SS, Single, and HOH filers. The temporary Estate exemption increase enacted in 1943 lapsed to 1942 levels.
- d The filing of MFJ and SS returns was made more attractive in this period. For MFJ and SS filers with an income of \$10,000 or more, the standard deduction was raised from \$300 to \$600.
- e Personal exemptions were reduced by \$500 for MFJ, SS, Single, and HOH filers, and was reduced by \$250 for MFS filers. The standard deduction was increased from 6% to 10% of adjusted gross income less dependent and blind exemptions when the taxpayer used the tax from the “optional tax table” rather than the Tax Rate Schedule. For persons ineligible to use the “optional tax table”, the standard deduction was increased from \$600 to \$1,000 for MFJ and SS filers and from \$300 to \$500 for all others.
- f(1). Beginning in 1964, a flat standard deduction (regardless of the amount of adjusted gross income), replaced the variable deduction. Between 1964 and 1967 the flat standard deduction was \$1,000 for MFJ, SS, and HOH, and \$500 for all others.
- f(2). Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, their dependent exemption, and their standard deduction.
- g Beginning in 1967, deductions were replaced by tax credits for personal and dependent exemptions.
- h The flat standard deduction was increased from \$1,000 to \$2,000 for MFJ, SS, and HOH and from \$500 to \$1,000 for Single and MFS. The \$50 exemption for HOH includes the first qualifying dependent; the exemption for each dependent thereafter was \$8.
- i For 1978 only, personal exemption credits increased from \$50 to \$200 for MFJ, SS, and HOH, and from \$25 to \$100 for Single and MFS filers.
- j. Beginning in taxable income year 1978, tax rates are adjusted to compensate for inflationary factors determined by the June to June change in the California Consumer Price Index (less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years). Tax rates were indexed at 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987. For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, 3.7% for 2000, 5.3% for 2001, 1.5% for 2002, 2.2% for 2003, and 3.1% for taxable year 2004.
- k Legislation passed in 1987 increased personal exemption credits and reestablished reset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high income was added.

¹ Also referred to as ‘*Qualifying Widow(er) With Dependent Child*’

TABLE A-3
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE
Taxable Years 1929 - 2004

Type	Taxable Year (Calendar Year Basis)								
	1929-32	1933-34	1935-42 ^a	1943-49 ^b	1950-58	1959-66 ^c	1967-70 ^d	1971 ^d	1972 ^e
I. General Corporations									
a. Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Minimum Franchise Tax*	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$100	\$200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
II. S Corporations									
a. Tax Rate	-	-	-	-	-	-	-	-	-
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	-	-	-	-	-	-
c. Composite Rate	-	-	-	-	-	-	-	-	-
d. Minimum Franchise Tax	-	-	-	-	-	-	-	-	-
e. Excess Net Passive Income Tax	-	-	-	-	-	-	-	-	-
f. Built-in Gains Tax	-	-	-	-	-	-	-	-	-
III. Banks									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	11.0%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	-	-
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
IV. Other Financial Corporations									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax*	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$100	\$200
e. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
f. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
V. Corporations Subject to Income Tax									
a. Tax Rate*	-	-	-	-	4.0%	5.5%	7.0%	7.0%	7.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%

Type	Taxable Year (Calendar Year Basis)								
	1973 ^f	1974	1975	1976	1977	1978	1979	1980-81 ^h	1982-83
I. General Corporations									
a. Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Minimum Franchise Tax*	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
II. S Corporations									
a. Tax Rate	-	-	-	-	-	-	-	-	-
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	-	-	-	-	-	-
c. Composite Rate	-	-	-	-	-	-	-	-	-
d. Minimum Franchise Tax	-	-	-	-	-	-	-	-	-
e. Excess Net Passive Income Tax	-	-	-	-	-	-	-	-	-
f. Built-in Gains Tax	-	-	-	-	-	-	-	-	-
III. Banks									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate ¹	2.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	\$200	\$200
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
IV. Other Financial Corporations									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax*	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
e. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
V. Corporations Subject to Income Tax									
a. Tax Rate*	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Footnotes follow this section.

TABLE A-3 (continued)
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE
Taxable Years 1929 - 2004

Type	Taxable Year (Calendar Year Basis)								
	1984	1985	1986	1987 ^a	1988 ^a	1989 ^a	1990-91 ^a	1992	1993
I. General Corporations									
a. Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax*	\$200	\$200	\$200	\$300	\$300	\$600	\$800	\$800	\$800
c. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
d. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
II. S Corporations									
a. Tax Rate	-	-	-	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	-	-	-	3.844%	3.868%	3.941%	3.941%	4.207%	4.307%
d. Minimum Franchise Tax	-	-	-	\$300	\$300	\$600	\$800	\$800	\$800
e. Excess Net Passive Income Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
f. Built-in Gains Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
III. Banks									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax Rate*	\$200	\$200	\$200	\$300	\$300	\$600	\$800	\$800	\$800
e. Alternative Minimum Tax **	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
IV. Other Financial Corporations									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax*	\$200	\$200	\$200	\$300	\$300	\$600	\$800	\$800	\$800
e. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax	-	-	-	-	-	-	-	-	-
V. Corporations Subject to Income Tax									
a. Tax Rate*	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	-	-	-	-	-

Type	Taxable Year (Calendar Year Basis)								
	1994 ^a	1995-96 ^a	1997-98 ^a	1999 ^a	2000 ^a	2001 ^a	2002 ^a	2003 ^a	2004 ^a
I. General Corporations									
a. Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Minimum Franchise Tax*	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
c. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
d. Preference Tax	-	-	-	-	-	-	-	-	-
II. S Corporations									
a. Tax Rate	2.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
b. Financial S Corp. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	4.670%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
d. Minimum Franchise Tax	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
e. Excess Net Passive Income Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
f. Built-in Gains Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
III. Banks									
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax Rate*	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
e. Alternative Minimum Tax **	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
f. Preference Tax	-	-	-	-	-	-	-	-	-
IV. Other Financial Corporations									
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax*	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800
e. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
f. Preference Tax	-	-	-	-	-	-	-	-	-
V. Corporations Subject to Income Tax									
a. Tax Rate*	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
c. Preference Tax	-	-	-	-	-	-	-	-	-

Footnotes follow this section.

APPENDIX A
TABLE 3
Corporation Tax
SYNOPSIS OF TAX RATES
FOOTNOTES

- a In 1936, the bank and corporation franchise tax was extended to public utilities, which were previously taxed on gross receipts.
- b Temporary provisions were enacted during World War II to reduce the franchise tax rate by 15%. This temporary reduction applied to taxable years ending in 1943 through taxable years ending in 1948.
- c The tax rate increase was effective for income earned on or after January 1, 1959. The minimum franchise tax increased to \$100, and was subsequently reduced to \$25 for credit unions with \$20,000 or less gross income, and for gold mining companies inactive since 1950.
- d The tax rate increase was effective for income earned on or after January 1, 1967.
- e The tax rate increase was effective for taxable years ending after December 31, 1971. The minimum tax increased from \$100 to \$200 (Stats. 1971, [First Extraordinary Session] Ch.1).
- f The general tax rate for corporations was increased from 7.6% on July 1, 1973, to reach the full 9% on a monthly prorated basis with taxable years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the general tax rate was 8.3% and the bank and financial tax rate was 12.3% (Stats. 1972, Ch. 1406). The general tax rate was increased from 9% to 9.6% on January 1, 1980, to reach the full 9.6% on a monthly prorated basis with taxable years ending December 31, 1980 and thereafter (Stats. 1979, Ch. 1150).
- g The tax rate was decreased from 9.6% to 9.3% operative for taxable years beginning on or after January 1, 1987. The minimum franchise tax was increased from \$200 to \$300 for taxable years beginning after December 31, 1986, to \$600 for taxable years beginning after December 31, 1988, and \$800 for taxable years beginning after December 31, 1989 (Stats. 1987, Ch. 1139). For taxable years beginning on or after January 1, 1990, credit unions were no longer required to pay minimum franchise tax (Stats. 1989, Ch. 1222).
- h The in-lieu rate was statutorily set at 2% for taxable years ending in 1980 and 1981 (Stats. 1979, Ch. 1150), and for taxable years 1994, 1995, and 1996 (Stats. 1993, Ch. 31).
- i For taxable years beginning on January 1, 1997, the regular top marginal tax rate was reduced from 9.3% to 8.84% (Stats. 1996, Ch. 170).
- * The minimum franchise tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum franchise tax until 1980.
- ** The preference tax was replaced with an alternative minimum tax effective for taxable years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).

Appendix B:

Personal Income Tax

2004 Taxable Year
(Filing Year 2005)

TABLE B-1
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY TAXABLE YEARS ^{5, 6}
1945 Though 2004

Year	Number of Returns	Adjusted Gross Income ³	Taxable Income ⁴	Total Tax Liability
2004	13,832,810	\$841,229,496,448	\$695,075,343,629	\$36,093,340,053
2003	13,624,349	762,491,998,043	619,166,479,054	30,374,222,263
2002	13,575,583	731,160,385,060	601,712,996,545	28,568,058,688
2001	13,602,180	754,140,237,948	621,512,411,958	31,284,117,906
2000	13,440,952	829,547,000,813	706,585,807,568	40,369,830,771
1999	13,126,133	721,662,168,289	609,167,211,004	33,106,157,944
1998	12,796,604	627,433,733,461	522,562,769,753	26,203,573,219
1997	12,473,473	570,690,809,850	473,083,813,746	23,877,801,254
1996	12,172,201	512,431,675,779	421,252,482,068	20,322,784,586
1995	12,084,643	467,992,413,421	381,782,143,895	18,155,801,145
1994 ²	11,926,987	439,333,822,548	356,109,978,823	16,217,010,478
1994	11,926,987	446,279,486,168	362,084,708,804	16,634,661,710
1993	11,929,840	441,688,924,003	353,006,086,588	15,933,690,353
1992	12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989 ¹	12,580,509	418,396,134,507	336,663,742,693	15,092,856,811
1989	13,574,087	475,432,559,285	384,573,674,627	16,053,885,259
1988	13,184,346	425,656,202,922	356,204,568,884	15,048,753,047
1987	12,649,850	382,328,605,129	316,237,048,512	12,872,148,386
1986	12,241,172	340,363,750,192	266,290,027,097	12,586,418,855
1985	11,857,200	306,005,694,459	240,023,247,931	10,636,087,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	b	85,108,713
1951	1,984,716	11,577,191,801	b	81,051,828
1950	1,584,514	9,238,315,755	b	73,222,657
1949	1,421,847	7,891,220,000	b	56,553,330
1948	836,932	5,910,851,000	b	47,452,061
1947	784,709	5,323,211,000	b	45,424,549
1946	735,457	5,188,840,000	b	49,376,994
1945	663,710	4,726,955,000	b	43,380,443

Footnotes follow this section.

TABLE B-2
Personal Income Tax: Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME:
A FOUR-YEAR COMPARISON –
Taxable Years 2001 Through 2004

Adjusted Gross Income Class	NUMBER OF RETURNS							
	2001 Taxable Year		2002 Taxable Year		2003 Taxable Year		2004 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under \$5,000	1,128,604	8.3	1,120,188	8.3	1,092,578	8.0	1,046,035	7.6
5,000 to 9,999	1,155,324	8.5	1,153,241	8.5	1,163,134	8.5	1,127,452	8.2
10,000 to 14,999	1,225,683	9.0	1,197,367	8.8	1,175,473	8.6	1,182,376	8.5
15,000 to 19,999	1,130,921	8.3	1,132,723	8.3	1,138,717	8.4	1,155,257	8.4
20,000 to 24,999	1,002,785	7.4	1,053,782	7.8	1,053,396	7.7	1,000,292	7.2
25,000 to 29,999	909,626	6.7	908,979	6.7	883,616	6.5	946,276	6.8
30,000 to 39,999	1,549,987	11.4	1,472,824	10.8	1,514,637	11.1	1,478,641	10.7
40,000 to 49,999	1,157,477	8.5	1,187,776	8.7	1,154,203	8.5	1,192,237	8.6
50,000 to 99,999	2,846,463	20.9	2,858,635	21.1	2,877,717	21.1	2,960,452	21.4
100,000 and over	1,495,310	11.0	1,490,068	11.0	1,570,885	11.5	1,743,792	12.6
Total	13,602,180	100.0	13,575,583	100.0	13,624,349	100.0	13,832,810	100.0

Adjusted Gross Income Class	ADJUSTED GROSS INCOME (In Thousands)							
	2001 Taxable Year		2002 Taxable Year		2003 Taxable Year		2004 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under \$5,000	\$-3,833,743	-0.5	\$-1,707,268	-0.2	\$-1,871,362	-0.2	\$-6,940,191	-0.8
5,000 to 9,999	8,656,873	1.1	8,706,162	1.2	8,813,297	1.2	8,483,976	1.0
10,000 to 14,999	15,353,322	2.0	14,984,351	2.0	14,726,651	1.9	14,792,004	1.8
15,000 to 19,999	19,676,093	2.6	19,768,740	2.7	19,920,314	2.6	20,159,745	2.4
20,000 to 24,999	22,562,568	3.0	23,668,184	3.2	23,625,131	3.1	22,486,306	2.7
25,000 to 29,999	24,870,721	3.3	24,918,141	3.4	24,248,450	3.2	25,967,731	3.1
30,000 to 39,999	53,941,938	7.2	51,116,814	7.0	52,659,672	6.9	51,453,552	6.1
40,000 to 49,999	51,848,416	6.9	52,897,311	7.2	51,610,853	6.8	53,408,378	6.3
50,000 to 99,999	199,704,559	26.5	200,822,580	27.5	201,373,004	26.4	207,458,873	24.7
100,000 and over	361,359,490	47.9	335,985,370	46.0	367,385,988	48.2	443,959,123	52.8
Total	\$ 754,140,238	100.0	\$ 731,160,385	100.0	\$ 762,491,998	100.0	\$ 841,229,496	100.0

Adjusted Gross Income Class	TOTAL TAX LIABILITY (In Thousands)							
	2001 Taxable Year		2002 Taxable Year		2003 Taxable Year		2004 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under \$5,000	\$ 4,572	0.0	\$ 3,168	0.0	\$ 4,143	0.0	\$ 6,556	0.0
5,000 to 9,999	10,039	0.0	10,889	0.0	10,875	0.0	8,732	0.0
10,000 to 14,999	25,923	0.1	25,083	0.1	23,910	0.1	23,624	0.1
15,000 to 19,999	73,824	0.2	66,678	0.2	66,120	0.2	56,241	0.2
20,000 to 24,999	147,888	0.5	144,996	0.5	133,129	0.4	117,178	0.3
25,000 to 29,999	226,629	0.7	210,416	0.7	188,941	0.6	194,776	0.5
30,000 to 39,999	728,231	2.3	649,726	2.3	612,337	2.0	571,029	1.6
40,000 to 49,999	924,568	3.0	904,498	3.2	858,009	2.8	861,190	2.4
50,000 to 99,999	5,787,835	18.5	5,621,987	19.7	5,444,012	17.9	5,502,410	15.2
100,000 and over	23,354,608	74.7	20,930,617	73.3	23,032,746	75.8	28,751,605	79.7
Total	\$ 31,284,118	100.0	\$ 28,568,059	100.0	\$ 30,374,222	100.0	\$ 36,093,340	100.0

TABLE B-3
Personal Income Tax: Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME WITH ACCUMULATED PERCENTAGES
2004 Taxable Year

Adjusted Gross Income Class	Returns		Adjusted Gross Income			Taxable Income			Total Tax Liability		
	Number	Percent	Amount (Thousands)	Percent	Cumulative Percent	Amount (Thousands)	Percent	Cumulative Percent	Amount (Thousands)	Percent	Cumulative Percent
Negative	170,255	1.2	\$-9,276,677	-1.1	-1.1	0	0.0	0.0	\$3,670	0.0	0.0
Zero	3,674	0.0	0	0.0	-1.1	0	0.0	0.0	0	0.0	0.0
\$1 to \$999	128,521	0.9	55,120	0.0	-1.1	\$268	0.0	0.0	58	0.0	0.0
1,000 to 1,999	161,949	1.2	245,252	0.0	-1.1	17,796	0.0	0.0	185	0.0	0.0
2,000 to 2,999	188,298	1.4	472,397	0.1	-1.0	13,010	0.0	0.0	245	0.0	0.0
3,000 to 3,999	203,193	1.5	711,351	0.1	-0.9	73,482	0.0	0.0	852	0.0	0.0
4,000 to 4,999	190,145	1.4	852,365	0.1	-0.8	197,879	0.0	0.0	1,545	0.0	0.0
5,000 to 5,999	215,920	1.6	1,191,588	0.1	-0.7	390,279	0.1	0.1	1,188	0.0	0.0
6,000 to 6,999	220,733	1.6	1,427,030	0.2	-0.5	538,160	0.1	0.2	2,202	0.0	0.0
7,000 to 7,999	230,270	1.7	1,726,015	0.2	-0.3	719,710	0.1	0.3	1,451	0.0	0.0
8,000 to 8,999	223,921	1.6	1,901,839	0.2	-0.1	934,599	0.1	0.4	1,948	0.0	0.0
9,000 to 9,999	236,608	1.7	2,237,504	0.3	0.2	1,206,729	0.2	0.6	1,943	0.0	0.0
10,000 to 10,999	223,769	1.6	2,353,149	0.3	0.5	1,296,803	0.2	0.8	2,961	0.0	0.1
11,000 to 11,999	255,647	1.8	2,935,769	0.3	0.8	1,748,576	0.3	1.0	3,230	0.0	0.1
12,000 to 12,999	228,313	1.7	2,853,013	0.3	1.2	1,723,907	0.2	1.3	5,921	0.0	0.1
13,000 to 13,999	232,852	1.7	3,145,359	0.4	1.5	1,970,375	0.3	1.6	4,942	0.0	0.1
14,000 to 14,999	241,795	1.7	3,504,714	0.4	1.9	2,192,820	0.3	1.9	6,570	0.0	0.1
15,000 to 15,999	241,009	1.7	3,733,739	0.4	2.4	2,436,379	0.4	2.2	8,212	0.0	0.1
16,000 to 16,999	220,805	1.6	3,640,591	0.4	2.8	2,417,444	0.3	2.6	9,218	0.0	0.2
17,000 to 17,999	240,965	1.7	4,207,465	0.5	3.3	2,853,762	0.4	3.0	11,401	0.0	0.2
18,000 to 18,999	235,145	1.7	4,343,014	0.5	3.8	2,851,289	0.4	3.4	11,757	0.0	0.2
19,000 to 19,999	217,333	1.6	4,234,937	0.5	4.3	2,887,616	0.4	3.8	15,653	0.0	0.3
20,000 to 20,999	209,022	1.5	4,288,792	0.5	4.8	2,982,758	0.4	4.2	18,405	0.1	0.3
21,000 to 21,999	199,497	1.4	4,294,040	0.5	5.4	3,039,903	0.4	4.7	22,823	0.1	0.4
22,000 to 22,999	190,471	1.4	4,287,021	0.5	5.9	3,078,790	0.4	5.1	24,143	0.1	0.4
23,000 to 23,999	206,937	1.5	4,858,829	0.6	6.4	3,514,790	0.5	5.6	25,824	0.1	0.5
24,000 to 24,999	194,365	1.4	4,757,624	0.6	7.0	3,386,951	0.5	6.1	25,982	0.1	0.6
25,000 to 25,999	202,112	1.5	5,153,101	0.6	8.2	3,737,664	0.5	6.2	31,855	0.1	0.7
26,000 to 26,999	190,851	1.4	5,060,288	0.6	8.6	3,739,592	0.5	6.6	36,667	0.1	0.8
27,000 to 27,999	189,279	1.4	5,207,039	0.6	8.8	3,859,711	0.6	7.7	36,047	0.1	0.9
28,000 to 28,999	187,827	1.4	5,355,741	0.6	9.5	3,978,353	0.6	8.3	42,690	0.1	1.0
29,000 to 29,999	176,207	1.3	5,191,561	0.6	10.1	3,844,157	0.6	8.9	47,517	0.1	1.1
30,000 to 30,999	172,359	1.2	5,257,570	0.6	10.7	3,856,078	0.6	9.4	49,649	0.1	1.3
31,000 to 31,999	145,537	1.1	4,585,524	0.5	11.3	3,367,651	0.5	9.9	57,842	0.1	1.4
32,000 to 32,999	165,411	1.2	5,378,565	0.6	11.9	4,143,729	0.6	10.5	57,842	0.2	1.5
33,000 to 33,999	138,642	1.0	4,645,038	0.6	12.5	3,447,874	0.5	11.0	45,937	0.1	1.7
34,000 to 34,999	159,468	1.2	5,500,314	0.7	13.1	4,129,246	0.6	11.6	57,295	0.2	1.8
35,000 to 35,999	153,107	1.1	5,432,827	0.6	13.8	4,210,816	0.6	12.2	60,752	0.2	2.0
36,000 to 36,999	148,611	1.1	5,423,763	0.6	14.4	4,157,825	0.6	12.8	68,411	0.2	2.2
37,000 to 37,999	134,241	1.0	5,035,227	0.6	15.0	3,791,133	0.5	13.3	62,145	0.2	2.4
38,000 to 38,999	126,073	0.9	4,855,568	0.6	15.6	3,711,731	0.5	13.9	60,768	0.2	2.5
39,000 to 39,999	135,192	1.0	5,339,155	0.6	16.2	4,071,823	0.6	14.5	69,043	0.2	2.7
40,000 to 40,999	1,192,237	8.6	53,408,378	6.3	22.6	41,019,331	5.9	20.4	861,190	2.4	5.1
41,000 to 41,999	906,686	6.6	49,774,365	5.9	28.5	38,748,866	5.6	25.9	1,018,055	2.8	7.9
42,000 to 42,999	707,380	5.1	45,820,630	5.4	33.9	35,788,858	5.1	31.1	1,092,909	3.0	10.9
43,000 to 43,999	572,148	4.1	42,718,440	5.1	39.0	33,592,838	4.8	35.9	1,177,333	3.3	14.2
44,000 to 44,999	426,435	3.1	36,195,087	4.3	43.3	28,696,460	4.1	40.0	1,110,804	3.1	17.3
45,000 to 45,999	347,803	2.5	32,950,351	3.9	47.2	26,346,181	3.8	43.8	1,103,308	3.1	20.3
46,000 to 46,999	958,228	6.9	115,374,441	13.7	60.9	93,236,959	13.4	43.8	4,814,537	13.3	33.7
47,000 to 47,999	336,287	2.4	57,599,789	6.8	67.8	48,283,971	6.9	64.2	3,098,314	8.6	42.3
48,000 to 48,999	229,580	1.7	55,005,808	6.5	74.3	47,148,973	6.8	71.0	3,435,007	9.5	51.8
49,000 to 49,999	80,193	0.6	18,272,816	3.3	77.6	24,480,016	3.5	74.5	1,950,927	5.4	57.2
50,000 to 499,999	41,042	0.3	18,271,101	2.2	79.8	16,577,095	2.4	76.9	1,368,456	3.8	61.0
500,000 to 999,999	60,904	0.4	41,382,505	4.9	84.7	38,600,912	5.6	82.4	3,283,933	9.1	70.1
1,000,000 and over	37,558	0.3	128,852,662	15.3	100.0	122,033,428	17.6	100.0	10,800,431	29.9	100.0
Total	13,832,810	100.0	\$841,229,496	100.0		\$695,075,344	100.0		\$36,093,340	100.0	

TABLE B-4A.1
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California ⁷ Adjustments (Thousands)	California AGI (Thousands)	California Deductions (Thousands)	Taxable Income (Thousands)	Total Tax Liability (Thousands)
	All	Taxable						
Negative	170,255	3,225	\$-10,748,968	\$1,492,318	\$-9,276,676	\$2,291,424	0	\$3,670
Zero	3,674	0	30,034	-30,034	0	25,793	0	0
\$1 to \$999	128,521	1,857	352,536	-298,582	55,120	495,388	\$268	58
1,000 to 1,999	161,949	26,985	261,569	-18,686	245,252	495,366	17,796	185
2,000 to 2,999	188,298	15,732	516,936	-44,544	472,397	761,236	13,010	245
3,000 to 3,999	203,193	62,708	742,092	-32,543	711,351	919,744	73,482	852
4,000 to 4,999	190,145	62,328	935,907	-86,662	852,365	821,632	197,879	1,545
5,000 to 5,999	215,920	47,004	1,251,885	-64,972	1,191,588	930,116	390,279	1,188
6,000 to 6,999	220,733	43,620	1,449,640	-25,066	1,427,030	983,076	538,160	2,202
7,000 to 7,999	230,270	32,789	1,821,072	-98,062	1,726,015	1,161,134	719,710	1,451
8,000 to 8,999	223,921	34,083	1,933,181	-34,286	1,901,839	1,081,678	934,599	1,948
9,000 to 9,999	236,608	28,850	2,324,843	-94,457	2,237,504	1,112,972	1,206,729	1,943
10,000 to 10,999	223,769	53,568	2,403,640	-56,317	2,353,149	1,220,604	1,296,803	2,961
11,000 to 11,999	255,647	74,827	3,016,890	-85,419	2,935,769	1,267,663	1,748,576	3,230
12,000 to 12,999	228,313	65,760	2,949,697	-101,513	2,853,013	1,244,459	1,723,907	5,921
13,000 to 13,999	232,852	81,605	3,233,464	-92,304	3,145,359	1,221,292	1,970,375	4,942
14,000 to 14,999	241,795	99,518	3,544,603	-41,138	3,504,714	1,401,066	2,192,820	6,570
15,000 to 15,999	241,009	107,754	3,826,709	-100,999	3,733,739	1,343,758	2,436,379	8,212
16,000 to 16,999	220,805	98,308	3,683,508	-53,247	3,640,591	1,267,728	2,417,444	9,218
17,000 to 17,999	240,965	107,266	4,271,666	-69,610	4,207,465	1,418,384	2,853,762	11,401
18,000 to 18,999	235,145	88,238	4,429,072	-91,346	4,343,014	1,587,496	2,851,289	11,757
19,000 to 19,999	217,333	91,314	4,320,859	-87,299	4,234,937	1,375,889	2,887,616	15,653
20,000 to 20,999	209,073	95,042	4,367,514	-78,031	4,289,836	1,358,363	2,983,462	18,409
21,000 to 21,999	199,548	97,400	4,405,356	-110,908	4,295,136	1,295,835	3,040,680	22,830
22,000 to 22,999	190,510	92,440	4,377,093	-91,802	4,287,890	1,231,847	3,079,410	24,148
23,000 to 23,999	206,999	92,262	4,988,649	-128,382	4,860,265	1,366,794	3,515,845	25,830
24,000 to 24,999	194,420	88,472	4,874,856	-117,676	4,758,953	1,661,273	3,387,888	25,989
25,000 to 25,999	202,172	97,035	5,289,935	-137,507	5,154,631	1,457,266	3,738,813	31,865
26,000 to 26,999	190,907	92,681	5,181,382	-120,540	5,061,789	1,351,531	3,740,733	36,679
27,000 to 27,999	189,335	92,075	5,322,778	-122,380	5,208,596	1,357,704	3,860,877	36,057
28,000 to 28,999	187,876	96,201	5,524,391	-167,261	5,357,130	1,383,541	3,979,356	42,700
29,000 to 29,999	175,058	96,720	5,229,220	-72,246	5,157,075	1,343,407	3,841,325	47,532
30,000 to 30,999	172,406	101,820	5,440,172	-182,116	5,259,019	1,541,850	3,857,106	49,664
31,000 to 31,999	145,574	79,690	4,723,985	-140,105	4,586,701	1,242,305	3,368,512	39,198
32,000 to 32,999	165,458	100,417	5,590,640	-212,437	5,380,074	1,264,511	4,144,930	57,861
33,000 to 33,999	138,669	84,392	4,841,579	-195,614	4,645,949	1,279,476	3,448,549	45,948
34,000 to 34,999	159,515	97,069	5,740,719	-238,777	5,501,990	1,387,374	4,130,504	57,312
35,000 to 35,999	153,145	95,508	5,624,910	-190,720	5,434,189	1,231,643	4,211,904	60,765
36,000 to 36,999	148,650	102,720	5,621,558	-212,600	5,425,207	1,347,256	4,158,954	68,432
37,000 to 37,999	134,268	91,753	5,252,641	-216,414	5,036,288	1,263,058	3,791,966	62,161
38,000 to 38,999	126,101	85,470	5,064,209	-209,523	4,856,656	1,154,979	3,712,585	60,783
39,000 to 39,999	135,229	92,657	5,544,650	-206,516	5,340,631	1,275,627	4,072,983	69,062
40,000 to 49,999	1,192,531	919,095	55,472,287	-2,052,701	53,421,468	12,555,421	41,029,336	861,375
50,000 to 59,999	906,686	796,940	51,693,494	-1,919,181	49,774,356	11,116,058	38,748,858	1,018,055
60,000 to 69,999	707,380	664,945	47,410,245	-1,591,538	45,820,607	10,050,692	35,788,839	1,092,909
70,000 to 79,999	572,146	551,109	43,746,984	-1,028,878	42,718,308	9,209,722	33,592,731	1,177,330
80,000 to 89,999	426,428	419,187	37,076,113	-878,760	36,194,472	7,512,963	28,695,952	1,110,785
90,000 to 99,999	347,791	344,379	33,598,995	-650,955	32,949,049	6,616,090	26,345,073	1,103,256
100,000 to 149,999	958,263	952,961	116,865,678	-1,484,829	115,380,942	22,307,204	93,236,806	4,814,390
150,000 to 199,999	336,277	335,645	58,029,935	-431,875	57,598,101	9,344,635	48,282,497	3,098,221
200,000 to 299,999	229,566	228,881	55,147,843	-145,873	55,002,265	7,882,184	47,147,592	3,434,934
300,000 to 399,999	80,209	79,953	27,431,629	47,456	27,479,174	3,005,865	24,486,394	1,951,477
400,000 to 499,999	41,041	40,894	18,178,765	91,939	18,270,639	1,703,161	16,576,683	1,368,422
500,000 to 999,999	60,903	60,689	40,841,734	539,467	41,380,949	2,814,326	38,599,510	3,283,818
1,000,000 to 1,999,999	22,708	22,587	30,558,493	476,056	31,034,373	1,468,832	29,584,151	2,578,401
2,000,000 to 2,999,999	6,127	6,104	14,590,622	254,808	14,845,433	651,583	14,220,263	1,256,051
3,000,000 to 3,999,999	2,675	2,659	9,026,099	186,017	9,212,116	426,440	8,789,120	776,143
4,000,000 to 4,999,999	1,469	1,462	6,362,578	167,372	6,529,950	266,828	6,263,581	557,097
5,000,000 and over	4,579	4,575	66,352,506	877,955	67,230,790	4,069,819	63,176,312	5,632,739
Total	13,832,817	8,531,226	\$851,941,073	\$-10,809,843	\$841,236,532	\$162,225,358	\$695,100,962	\$36,093,776

TABLE B-4A.2
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	47,189	\$1,244,854	95,896	\$685,486	73,212	\$270,481	18,104	\$176,476
Zero	438	15,727	0	0	0	0	712	1,380
\$1 to \$999	57,506	145,918	43,788	15,424	27,067	23,110	6,407	46,285
1,000 to 1,999	97,943	170,751	40,549	25,557	28,588	19,895	10,462	21,787
2,000 to 2,999	136,338	375,265	39,060	21,589	31,841	20,945	10,455	25,863
3,000 to 3,999	146,594	515,106	45,945	57,579	29,308	26,741	9,648	30,701
4,000 to 4,999	147,288	679,261	42,179	43,128	19,058	11,526	12,823	55,770
5,000 to 5,999	161,135	927,279	44,361	45,519	24,911	31,048	13,222	47,307
6,000 to 6,999	170,392	1,039,950	46,754	35,671	26,378	36,976	19,400	126,105
7,000 to 7,999	164,871	1,204,842	52,966	67,246	26,663	40,895	21,725	101,581
8,000 to 8,999	175,895	1,417,555	48,194	46,918	27,461	39,555	25,063	145,153
9,000 to 9,999	174,817	1,591,806	53,548	61,381	25,406	56,743	28,566	200,253
10,000 to 10,999	171,887	1,730,766	47,555	46,950	20,584	31,328	24,584	167,657
11,000 to 11,999	203,916	2,261,588	58,609	57,208	20,724	26,559	29,276	214,191
12,000 to 12,999	179,208	2,179,481	53,052	76,837	17,709	37,834	28,070	243,367
13,000 to 13,999	187,838	2,483,771	56,394	92,616	26,474	48,795	28,980	224,368
14,000 to 14,999	189,090	2,635,236	60,501	61,212	28,923	46,701	30,351	309,253
15,000 to 15,999	192,570	2,931,032	64,920	72,889	24,954	53,872	33,319	335,418
16,000 to 16,999	181,784	2,882,704	58,766	76,000	23,640	50,834	34,511	371,694
17,000 to 17,999	189,373	3,085,060	64,031	61,873	28,762	54,024	35,250	395,595
18,000 to 18,999	177,477	3,190,959	72,051	113,694	29,120	44,634	42,912	531,984
19,000 to 19,999	173,155	3,271,661	65,996	82,195	30,782	88,313	31,085	359,543
20,000 to 20,999	172,572	3,406,097	57,582	73,318	23,183	48,346	23,192	322,339
21,000 to 21,999	167,368	3,531,733	65,402	75,500	29,243	33,451	24,174	289,849
22,000 to 22,999	157,267	3,414,162	52,046	83,013	20,186	40,511	30,636	381,175
23,000 to 23,999	168,170	3,840,090	58,764	100,138	25,306	50,093	29,542	432,227
24,000 to 24,999	159,228	3,893,035	52,971	76,219	26,721	77,211	27,241	362,515
25,000 to 25,999	169,168	4,135,361	71,606	81,793	30,305	74,726	31,729	505,864
26,000 to 26,999	162,487	4,137,971	58,282	85,902	21,612	54,705	26,849	352,841
27,000 to 27,999	162,859	4,300,672	66,556	94,892	24,865	69,443	28,159	435,613
28,000 to 28,999	157,086	4,308,948	61,659	55,856	22,715	60,789	28,640	483,149
29,000 to 29,999	144,621	4,097,476	61,373	125,594	29,394	55,027	30,104	471,098
30,000 to 30,999	141,205	4,131,263	68,431	161,610	25,271	84,363	25,818	452,021
31,000 to 31,999	123,463	3,651,827	56,636	80,508	21,533	52,978	23,387	376,608
32,000 to 32,999	140,504	4,477,633	64,832	87,374	27,392	46,479	24,562	455,341
33,000 to 33,999	119,931	3,789,814	50,298	56,935	26,426	96,847	21,105	352,558
34,000 to 34,999	134,854	4,393,265	64,033	94,584	24,385	48,219	27,795	481,784
35,000 to 35,999	136,454	4,641,720	57,319	62,733	20,990	61,287	22,420	394,779
36,000 to 36,999	131,543	4,540,010	62,174	99,030	27,860	61,350	23,388	385,685
37,000 to 37,999	113,805	4,044,936	60,351	86,784	28,220	57,082	23,111	461,295
38,000 to 38,999	109,927	4,110,498	55,187	64,771	19,637	47,619	23,440	428,446
39,000 to 39,999	120,562	4,503,366	67,562	69,828	28,055	56,427	22,323	443,895
40,000 to 49,999	1,039,287	44,183,313	591,384	669,661	233,014	553,255	192,822	3,841,336
50,000 to 59,999	802,289	41,449,931	525,558	606,615	220,878	600,773	151,688	3,328,341
60,000 to 69,999	639,522	38,362,995	457,275	557,749	202,772	521,066	133,523	3,339,539
70,000 to 79,999	521,472	35,934,836	404,432	435,001	175,071	475,744	109,199	2,987,209
80,000 to 89,999	390,984	30,421,547	325,786	405,892	142,498	341,606	80,059	2,058,609
90,000 to 99,999	321,597	27,798,745	278,522	403,373	138,652	322,347	67,659	1,886,310
100,000 to 149,999	877,750	94,097,036	795,025	1,486,653	441,773	1,428,170	177,340	5,113,077
150,000 to 199,999	300,157	43,530,328	301,460	785,442	192,412	828,335	62,734	2,033,902
200,000 to 299,999	196,988	36,590,315	210,808	901,702	158,877	1,151,899	41,871	1,483,556
300,000 to 399,999	64,973	15,719,428	75,288	616,237	61,158	709,890	15,104	537,971
400,000 to 499,999	33,035	9,825,538	38,967	381,335	33,004	514,792	7,421	250,441
500,000 to 999,999	47,881	19,130,226	59,082	1,011,451	51,111	1,280,687	10,363	380,161
1,000,000 to 1,999,999	17,514	11,892,015	22,260	929,980	20,040	1,104,052	3,867	169,532
2,000,000 to 2,999,999	4,793	5,090,110	6,037	491,871	5,540	542,928	991	55,679
3,000,000 to 3,999,999	2,093	2,937,666	2,643	314,596	2,470	389,010	410	24,166
4,000,000 to 4,999,999	1,152	1,997,015	1,459	224,279	1,373	293,880	226	15,902
5,000,000 and over	3,699	15,759,729	4,546	2,529,681	4,344	2,978,803	755	73,010
Total	11,484,959	\$592,051,222	6,468,716	\$16,314,873	3,179,861	\$16,274,999	2,068,576	\$39,979,556

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Business Income ⁸				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	24,526 0	\$326,431 0	49,613 0	\$1,307,091 0	15,552 0	\$1,151,883 0	76,901 0	\$201,672 0
\$1 to \$999	15,747	22,059	4,449	54,530	9,566	9,449	10,146	25,807
1,000 to 1,999	27,269	54,214	1,165	10,990	13,071	9,811	10,541	20,381
2,000 to 2,999	24,998	74,631	3,564	15,369	15,051	13,719	10,682	20,985
3,000 to 3,999	28,453	107,969	1,040	6,979	10,703	14,304	11,747	29,234
4,000 to 4,999	21,619	105,868	3,352	24,237	6,863	25,410	10,482	23,579
5,000 to 5,999	37,195	208,713	2,176	14,749	12,602	18,334	14,591	26,102
6,000 to 6,999	30,675	175,027	3,225	46,150	7,304	16,439	9,920	24,336
7,000 to 7,999	45,112	318,013	7,656	41,978	12,932	54,150	10,496	18,628
8,000 to 8,999	34,293	266,869	3,742	32,007	7,307	12,157	12,376	28,907
9,000 to 9,999	33,740	263,365	4,738	9,899	8,061	23,059	13,523	35,835
10,000 to 10,999	36,572	335,775	2,018	9,227	9,347	25,923	6,768	15,593
11,000 to 11,999	39,267	360,657	3,318	23,149	4,915	21,346	13,700	29,003
12,000 to 12,999	28,450	283,171	5,685	49,554	9,121	15,342	8,162	20,292
13,000 to 13,999	27,859	281,347	2,112	11,101	12,700	20,221	9,008	21,064
14,000 to 14,999	34,880	397,897	4,285	26,259	8,110	20,806	10,661	23,778
15,000 to 15,999	27,535	311,775	10,505	41,249	11,910	58,083	9,747	18,589
16,000 to 16,999	20,501	252,910	5,344	40,672	8,952	28,717	13,390	28,535
17,000 to 17,999	26,409	297,521	5,084	28,114	14,638	63,701	11,502	22,521
18,000 to 18,999	26,461	392,637	4,835	27,559	8,178	25,524	13,929	27,730
19,000 to 19,999	26,273	293,114	3,954	25,016	13,596	38,001	14,371	32,973
20,000 to 20,999	22,621	260,080	4,775	16,943	9,273	15,896	8,812	22,408
21,000 to 21,999	21,204	320,633	7,835	90,804	12,764	123,373	12,661	29,406
22,000 to 22,999	16,848	278,110	9,065	56,993	8,716	32,617	7,423	18,388
23,000 to 23,999	22,445	399,230	4,857	38,089	8,645	14,888	11,656	30,038
24,000 to 24,999	20,696	368,143	4,531	19,277	12,009	72,303	11,885	25,014
25,000 to 25,999	20,904	287,570	6,093	43,733	11,393	27,244	11,840	26,090
26,000 to 26,999	17,334	277,235	5,218	35,406	10,517	36,959	8,094	20,661
27,000 to 27,999	16,049	204,468	4,352	24,517	10,007	37,243	7,997	15,682
28,000 to 28,999	24,921	341,945	6,032	19,944	9,520	32,117	7,721	16,341
29,000 to 29,999	17,923	333,979	7,928	88,172	10,580	41,534	12,888	29,785
30,000 to 30,999	17,452	293,075	7,886	54,765	5,443	21,101	14,718	30,596
31,000 to 31,999	14,912	265,540	7,609	33,557	8,377	38,165	7,976	18,608
32,000 to 32,999	17,091	233,044	5,267	21,384	9,559	50,530	12,225	26,543
33,000 to 33,999	14,504	221,922	5,440	25,218	13,008	68,761	9,113	20,223
34,000 to 34,999	18,870	305,786	5,265	25,984	14,363	124,137	6,983	17,355
35,000 to 35,999	13,661	197,563	8,094	57,653	8,171	30,745	9,246	23,584
36,000 to 36,999	20,365	293,766	5,196	25,673	10,090	43,132	10,823	22,512
37,000 to 37,999	15,736	201,160	3,408	16,334	10,146	48,763	11,603	30,819
38,000 to 38,999	9,715	211,373	9,638	55,947	7,126	36,836	10,973	28,535
39,000 to 39,999	11,485	162,546	3,415	17,998	9,208	43,267	9,981	24,279
40,000 to 49,999	135,769	2,912,111	49,957	254,083	94,024	484,199	93,897	216,991
50,000 to 59,999	104,122	2,264,820	43,647	246,599	91,013	563,712	92,888	214,191
60,000 to 69,999	89,793	1,942,345	34,295	236,950	84,136	658,362	85,544	199,844
70,000 to 79,999	66,120	1,612,125	28,142	167,585	76,337	661,075	72,843	166,674
80,000 to 89,999	55,051	1,630,765	25,987	164,853	63,684	762,689	63,172	138,733
90,000 to 99,999	49,807	1,562,248	21,862	164,869	59,000	611,350	62,349	143,156
100,000 to 149,999	148,618	6,495,299	61,412	479,721	193,549	3,195,110	200,487	472,503
150,000 to 199,999	62,075	4,257,344	29,682	271,510	99,420	3,037,397	87,259	213,879
200,000 to 299,999	49,023	4,506,603	16,315	211,199	87,646	5,601,155	73,760	184,555
300,000 to 399,999	17,563	2,157,997	5,849	86,370	36,787	3,965,231	26,749	69,073
400,000 to 499,999	8,440	1,229,281	2,845	78,211	20,537	2,976,761	14,198	37,631
500,000 to 999,999	13,241	2,481,764	4,196	117,211	31,482	8,056,943	21,886	59,669
1,000,000 to 1,999,999	4,206	1,161,878	1,542	82,073	13,353	7,665,781	7,477	20,980
2,000,000 to 2,999,999	1,079	410,831	436	29,215	3,913	4,339,819	1,835	5,164
3,000,000 to 3,999,999	509	254,590	195	30,890	1,791	2,827,610	751	2,135
4,000,000 to 4,999,999	276	168,861	126	18,368	1,004	2,200,990	406	1,179
5,000,000 and over	810	665,969	356	138,129	3,428	28,563,260	1,001	2,859
Total	1,779,077	\$46,301,962	580,609	\$5,392,108	1,380,499	\$78,777,432	1,413,762	\$3,321,630

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S Corporations ⁹			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	10,058 0	\$228,324 0	29,344 0	\$691,533 0	12,882 0	\$1,118,046 0	27,293 0	\$4,427,803 0
\$1 to \$999	2,352	38,522	892	4,025	1,753	13,324	2,160	14,959
1,000 to 1,999	1,120	1,680	977	12,098	2,168	18,795	2,086	17,040
2,000 to 2,999	3,985	6,151	1,846	5,407	1,848	7,633	769	5,412
3,000 to 3,999	3,548	11,592	1,410	17,637	733	7,090	838	3,787
4,000 to 4,999	3,246	15,659	1,515	13,745	476	2,745	1,746	15,142
5,000 to 5,999	5,372	14,930	3,068	25,598	466	1,220	501	11,288
6,000 to 6,999	8,153	39,334	2,850	13,898	2,517	6,222	781	1,514
7,000 to 7,999	4,592	46,099	1,718	44,040	1,833	12,346	1,160	66,514
8,000 to 8,999	4,800	23,181	3,243	18,237	4,680	33,731	2,057	12,181
9,000 to 9,999	9,438	39,688	3,583	17,011	2,970	27,146	1,379	15,085
10,000 to 10,999	3,502	14,682	2,858	22,410	860	6,249	433	16,796
11,000 to 11,999	2,019	10,351	4,384	37,583	781	9,503	1,094	13,961
12,000 to 12,999	5,992	14,373	1,646	11,568	3,774	20,254	1,002	7,848
13,000 to 13,999	5,966	37,130	2,410	15,046	2,280	6,248	3,345	34,405
14,000 to 14,999	7,430	43,536	1,890	12,844	1,449	10,598	1,069	6,887
15,000 to 15,999	6,571	42,658	3,547	54,189	878	9,296	1,069	32,620
16,000 to 16,999	4,212	36,442	5,847	59,329	4,184	22,896	3,380	10,700
17,000 to 17,999	3,971	18,999	2,363	25,428	3,101	29,615	654	6,335
18,000 to 18,999	8,173	37,277	6,251	70,458	4,085	55,202	2,449	21,620
19,000 to 19,999	5,850	55,209	6,902	41,760	3,347	28,659	3,940	48,945
20,000 to 20,999	6,227	79,813	2,263	27,365	3,228	48,196	1,000	26,227
21,000 to 21,999	7,651	82,815	4,497	41,313	5,701	24,205	4,493	85,198
22,000 to 22,999	5,829	38,553	2,840	19,944	2,083	9,888	2,386	33,355
23,000 to 23,999	2,789	17,342	5,368	35,608	2,440	35,331	2,416	18,810
24,000 to 24,999	3,405	24,224	6,446	79,844	3,037	13,633	2,672	4,960
25,000 to 25,999	3,618	25,868	4,767	41,250	2,962	39,896	961	14,801
26,000 to 26,999	4,277	38,148	4,466	60,979	3,395	14,183	2,327	9,929
27,000 to 27,999	4,339	65,028	4,780	51,975	1,209	7,070	1,089	8,077
28,000 to 28,999	7,010	84,032	4,386	46,006	3,292	40,699	1,908	8,718
29,000 to 29,999	3,744	37,595	7,110	80,549	2,547	34,251	1,763	20,544
30,000 to 30,999	4,934	65,499	4,748	32,759	3,187	87,704	2,662	34,550
31,000 to 31,999	6,000	34,178	4,072	34,149	3,329	15,674	1,887	7,533
32,000 to 32,999	2,451	21,675	7,426	48,679	2,347	22,019	1,576	22,436
33,000 to 33,999	4,097	15,820	6,141	48,190	3,631	56,765	1,255	11,920
34,000 to 34,999	5,733	48,336	4,083	20,014	4,910	73,306	2,732	95,346
35,000 to 35,999	4,014	34,123	2,948	23,488	1,948	33,460	2,117	16,984
36,000 to 36,999	5,407	22,294	4,209	34,041	1,306	17,487	1,003	10,049
37,000 to 37,999	4,169	30,223	7,052	42,887	2,273	18,835	1,945	16,669
38,000 to 38,999	4,314	24,133	3,457	28,056	1,182	8,684	898	8,532
39,000 to 39,999	3,613	43,034	7,440	89,471	4,036	65,200	2,713	22,111
40,000 to 49,999	43,013	498,418	43,524	377,383	28,191	504,058	20,237	286,019
50,000 to 59,999	38,727	452,035	42,250	351,675	26,514	542,496	22,241	167,589
60,000 to 69,999	32,836	411,656	46,861	446,604	24,455	531,334	21,265	277,590
70,000 to 79,999	30,333	293,063	41,450	472,160	21,903	471,197	20,159	205,915
80,000 to 89,999	24,595	353,134	30,627	301,698	14,841	380,877	15,950	135,972
90,000 to 99,999	24,454	378,588	26,997	250,747	20,621	459,771	18,415	237,273
100,000 to 149,999	75,914	1,588,980	84,267	799,332	75,464	3,016,358	57,520	1,001,714
150,000 to 199,999	36,898	1,075,188	19,849	368,711	52,152	3,231,053	43,527	909,682
200,000 to 299,999	32,724	1,255,252	18,040	379,043	54,568	4,773,079	45,036	1,278,345
300,000 to 399,999	14,264	677,048	7,155	192,011	28,107	3,703,043	23,067	778,500
400,000 to 499,999	8,018	508,630	4,025	119,996	17,304	3,033,374	14,538	596,852
500,000 to 999,999	15,628	1,291,408	6,246	199,874	31,463	8,741,141	27,521	1,630,273
1,000,000 to 1,999,999	6,423	851,215	2,410	116,680	14,034	7,864,019	12,744	1,413,439
2,000,000 to 2,999,999	1,833	340,995	651	38,242	4,108	3,857,705	3,828	701,836
3,000,000 to 3,999,999	810	174,593	298	21,635	1,870	2,395,164	1,790	463,687
4,000,000 to 4,999,999	470	109,140	162	15,032	1,042	1,645,615	989	355,873
5,000,000 and over	1,567	614,433	506	73,823	3,507	16,229,429	3,369	2,760,618
Total	592,485	\$12,482,325	562,362	\$6,625,054	535,251	\$63,493,018	451,202	\$18,468,766

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Estates and Trusts				Farm Income			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	961	\$27,654	303	\$34,455	920	\$31,648	5,225	\$358,784
Zero	0	0	0	0	0	0	0	0
\$1 to \$999	85	50	21	11	82	239	64	2,136
1,000 to 1,999	356	3	0	0	22	83	64	222
2,000 to 2,999	377	703	a	63	21	8	75	477
3,000 to 3,999	177	331	0	0	65	219	1,545	8,239
4,000 to 4,999	64	181	0	0	1,311	468	42	186
5,000 to 5,999	108	826	43	462	44	326	82	2,866
6,000 to 6,999	197	676	0	0	123	763	15	20
7,000 to 7,999	65	188	43	65	42	70	42	304
8,000 to 8,999	1,414	9,886	22	40	41	341	84	1,474
9,000 to 9,999	1,273	5,814	64	88	63	550	218	1,461
10,000 to 10,999	64	264	21	47	62	434	65	2,076
11,000 to 11,999	188	983	0	0	64	320	171	747
12,000 to 12,999	1,312	9,542	a	4	22	230	129	1,880
13,000 to 13,999	1,293	2,266	21	69	128	1,341	65	37
14,000 to 14,999	147	954	21	88	149	1,825	191	1,557
15,000 to 15,999	546	11,455	356	10,904	62	856	1,417	11,947
16,000 to 16,999	616	1,694	0	0	43	299	165	2,250
17,000 to 17,999	450	769	22	202	43	717	1,436	14,982
18,000 to 18,999	578	1,209	0	0	81	2,453	231	3,098
19,000 to 19,999	1,475	3,077	59	279	21	8	545	6,355
20,000 to 20,999	241	1,025	19	56	82	4,747	548	3,755
21,000 to 21,999	140	1,071	0	0	82	821	466	2,570
22,000 to 22,999	154	1,109	20	467	0	0	587	4,896
23,000 to 23,999	405	1,260	0	0	80	1,317	546	3,674
24,000 to 24,999	138	1,330	38	28	58	1,378	187	1,051
25,000 to 25,999	159	1,301	0	0	73	149	262	3,059
26,000 to 26,999	657	1,668	a	16	442	1,291	205	3,692
27,000 to 27,999	557	8,501	19	0	19	140	162	2,335
28,000 to 28,999	178	1,583	57	250	59	516	515	7,791
29,000 to 29,999	1,599	24,210	21	7	80	1,634	178	2,530
30,000 to 30,999	590	1,501	1,213	10,499	42	440	637	13,023
31,000 to 31,999	505	2,557	19	280	40	1,025	182	1,616
32,000 to 32,999	298	4,213	38	184	82	69	103	413
33,000 to 33,999	1,587	6,405	0	0	1,433	16,063	120	1,730
34,000 to 34,999	201	881	20	233	443	11,141	186	2,150
35,000 to 35,999	846	8,682	21	190	40	83	158	1,568
36,000 to 36,999	766	15,048	42	208	0	0	142	1,994
37,000 to 37,999	695	6,062	0	0	59	717	96	1,885
38,000 to 38,999	189	1,319	19	193	42	137	335	2,805
39,000 to 39,999	560	3,062	21	1	786	6,313	221	3,781
40,000 to 49,999	7,544	83,746	181	501	3,411	68,127	2,675	37,870
50,000 to 59,999	5,566	44,539	414	1,589	895	16,023	3,542	65,064
60,000 to 69,999	3,591	32,502	329	1,622	1,401	15,578	2,520	33,798
70,000 to 79,999	1,985	30,453	184	386	1,324	10,185	3,135	32,184
80,000 to 89,999	3,438	88,331	202	257	511	16,219	3,057	39,404
90,000 to 99,999	2,452	38,150	84	1,095	1,037	8,698	1,817	32,187
100,000 to 149,999	11,253	262,830	1,224	8,105	1,304	40,331	4,940	78,237
150,000 to 199,999	5,738	177,203	268	1,429	1,915	42,210	3,284	115,620
200,000 to 299,999	5,302	246,867	640	5,813	971	42,048	2,403	90,751
300,000 to 399,999	2,766	189,381	335	15,340	425	36,896	1,259	63,337
400,000 to 499,999	1,771	148,223	131	2,702	216	15,502	886	39,673
500,000 to 999,999	2,911	390,063	397	4,784	296	25,786	1,035	95,928
1,000,000 to 1,999,999	1,195	232,282	231	10,593	210	40,250	528	52,002
2,000,000 to 2,999,999	375	126,980	90	6,433	60	8,360	167	24,669
3,000,000 to 3,999,999	174	88,626	51	4,042	34	7,230	85	27,029
4,000,000 to 4,999,999	116	60,865	29	6,898	19	7,192	39	15,650
5,000,000 and over	386	522,518	139	71,601	32	12,149	144	63,694
Total	78,780	\$2,934,869	7,519	\$202,580	21,423	\$503,965	49,227	\$1,394,516

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	All Other Federal Income Sources ¹⁰				Total Income	
	Profit		Loss			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	43,937	\$639,777	56,835	\$9,440,549	168,676	\$-10,540,403
Zero	3,238	20,343	0	0	2,963	36,194
\$1 to \$999	21,890	283,470	6,796	112,904	111,584	378,877
1,000 to 1,999	17,148	73,905	3,609	46,310	155,705	289,442
2,000 to 2,999	25,634	85,115	1,108	47,748	183,433	536,109
3,000 to 3,999	27,992	98,151	2,799	49,657	197,771	754,194
4,000 to 4,999	35,698	118,659	1,904	20,090	183,752	961,698
5,000 to 5,999	35,667	119,776	2,149	37,157	209,037	1,297,052
6,000 to 6,999	41,106	147,939	2,307	49,640	215,331	1,458,673
7,000 to 7,999	55,270	240,811	4,411	43,449	226,095	1,852,988
8,000 to 8,999	51,286	159,023	5,181	61,669	223,286	1,999,445
9,000 to 9,999	56,105	199,111	2,241	40,757	232,627	2,348,774
10,000 to 10,999	48,243	188,774	3,001	37,556	219,283	2,444,262
11,000 to 11,999	55,317	262,807	1,517	30,483	252,506	3,027,465
12,000 to 12,999	56,089	203,798	2,552	27,338	225,773	2,965,745
13,000 to 13,999	51,796	172,091	2,399	36,398	230,161	3,252,061
14,000 to 14,999	48,633	181,600	2,160	37,365	239,567	3,600,846
15,000 to 15,999	55,756	218,304	3,918	28,345	238,147	3,840,616
16,000 to 16,999	53,694	180,722	4,571	50,805	218,052	3,712,550
17,000 to 17,999	65,987	308,260	3,387	36,982	232,927	4,180,667
18,000 to 18,999	69,486	227,122	13,248	67,087	228,643	4,405,157
19,000 to 19,999	69,176	243,222	5,086	37,473	210,836	4,249,646
20,000 to 20,999	76,602	227,694	4,703	35,465	206,435	4,355,338
21,000 to 21,999	78,611	274,634	7,747	46,844	199,174	4,460,210
22,000 to 22,999	76,175	236,898	8,259	44,333	185,301	4,335,201
23,000 to 23,999	76,813	254,927	5,690	20,260	204,011	5,000,374
24,000 to 24,999	82,066	247,624	6,980	21,448	191,395	4,985,674
25,000 to 25,999	86,326	317,098	9,253	27,904	201,077	5,336,751
26,000 to 26,999	82,973	282,752	3,395	20,339	186,914	5,132,577
27,000 to 27,999	85,727	255,285	7,017	28,609	188,495	5,347,908
28,000 to 28,999	81,418	303,158	12,238	24,106	186,473	5,584,315
29,000 to 29,999	85,192	402,928	3,236	112,465	172,559	5,205,010
30,000 to 30,999	76,124	328,570	10,546	27,456	168,778	5,421,527
31,000 to 31,999	77,058	298,828	7,252	45,535	142,695	4,674,299
32,000 to 32,999	78,872	350,354	4,619	18,008	164,258	5,610,755
33,000 to 33,999	74,268	311,532	5,070	18,028	137,350	4,861,492
34,000 to 34,999	86,714	408,396	4,604	15,858	159,432	5,812,906
35,000 to 35,999	76,317	325,411	4,492	16,159	152,051	5,637,904
36,000 to 36,999	78,389	351,109	4,822	42,508	148,524	5,678,704
37,000 to 37,999	77,545	440,568	3,445	25,032	132,907	5,256,615
38,000 to 38,999	74,043	308,506	1,223	26,306	124,436	5,091,788
39,000 to 39,999	77,853	385,840	3,158	28,081	134,761	5,597,067
40,000 to 49,999	757,215	3,577,068	41,937	253,753	1,183,361	55,824,029
50,000 to 59,999	687,306	3,443,885	36,463	191,829	897,612	51,990,468
60,000 to 69,999	593,117	2,868,939	26,657	172,514	704,753	47,823,545
70,000 to 79,999	490,988	2,270,050	22,353	146,547	569,282	43,983,940
80,000 to 89,999	382,705	1,962,305	16,655	118,958	424,814	37,454,194
90,000 to 99,999	314,531	1,587,870	12,016	90,146	346,657	34,073,854
100,000 to 149,999	870,836	5,398,943	40,100	493,000	956,297	118,719,347
150,000 to 199,999	302,541	2,406,756	17,476	378,822	335,404	59,080,139
200,000 to 299,999	201,657	2,361,965	13,884	404,186	229,225	56,313,507
300,000 to 399,999	71,102	1,204,912	6,902	224,126	80,158	28,044,351
400,000 to 499,999	36,028	691,339	4,039	174,666	41,006	18,501,068
500,000 to 999,999	61,278	1,569,556	7,985	660,635	60,893	41,514,751
1,000,000 to 1,999,999	26,272	1,039,657	4,118	412,329	22,692	30,792,697
2,000,000 to 2,999,999	7,680	481,843	1,233	209,659	6,123	14,701,269
3,000,000 to 3,999,999	3,445	308,156	588	108,104	2,674	9,035,246
4,000,000 to 4,999,999	1,949	143,074	342	60,752	1,469	6,384,601
5,000,000 and over	6,460	1,415,813	1,197	492,557	4,576	65,745,755
Total	7,393,374	\$43,417,028	502,888	\$15,577,085	13,660,179	\$860,421,233

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Individual Retirement Plan ^{11,12}		Student Loan Interest		Tuition & Fees		Moving Expenses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,450	\$8,916	6,826	\$8,756	8,446	\$18,523	1,496	\$4,791
Zero	0	0	0	0	0	0	0	0
\$1 to \$999	322	626	3,409	4,029	5,246	16,122	0	0
1,000 to 1,999	186	435	2,599	1,719	4,137	10,214	21	6
2,000 to 2,999	130	339	984	422	4,296	9,083	62	37
3,000 to 3,999	194	432	1,867	604	3,862	6,080	43	43
4,000 to 4,999	832	1,113	1,448	561	2,648	4,300	132	260
5,000 to 5,999	322	479	1,877	744	5,174	8,212	1,332	554
6,000 to 6,999	362	807	4,212	1,119	6,351	8,319	128	231
7,000 to 7,999	1,590	4,667	5,594	1,559	11,181	24,961	282	1,228
8,000 to 8,999	798	2,141	5,820	1,336	7,041	18,250	169	238
9,000 to 9,999	2,148	5,501	5,438	2,279	6,502	16,338	214	345
10,000 to 10,999	4,984	12,186	7,754	2,750	5,756	14,635	233	385
11,000 to 11,999	2,089	3,724	6,272	3,598	5,825	7,594	364	296
12,000 to 12,999	1,366	3,662	6,687	5,236	5,087	7,441	362	411
13,000 to 13,999	2,311	3,568	4,473	2,074	4,008	9,753	321	472
14,000 to 14,999	5,823	16,038	4,494	1,715	6,296	7,468	470	581
15,000 to 15,999	5,130	9,744	4,851	1,489	3,091	4,961	553	876
16,000 to 16,999	2,394	4,115	6,353	2,078	7,923	13,128	484	793
17,000 to 17,999	3,751	7,204	6,976	3,604	4,079	4,870	2,925	3,720
18,000 to 18,999	8,179	24,353	7,947	3,054	6,385	10,693	531	1,427
19,000 to 19,999	3,529	7,269	7,304	3,221	2,774	4,457	465	664
20,000 to 20,999	2,804	7,326	6,054	2,381	6,240	12,077	555	1,258
21,000 to 21,999	3,991	6,118	7,584	2,990	1,697	2,860	498	1,267
22,000 to 22,999	1,719	3,780	7,118	4,168	3,582	4,489	584	984
23,000 to 23,999	5,864	18,569	7,517	4,298	2,933	4,646	520	1,025
24,000 to 24,999	4,340	11,293	9,164	3,344	1,757	2,446	1,663	1,306
25,000 to 25,999	2,497	8,250	7,770	5,771	3,052	3,410	2,281	7,969
26,000 to 26,999	3,422	7,925	11,373	4,972	2,127	3,472	386	876
27,000 to 27,999	3,873	8,948	8,939	6,000	4,191	7,664	2,740	2,335
28,000 to 28,999	7,814	17,555	9,964	6,396	6,077	10,467	436	698
29,000 to 29,999	7,401	18,379	9,041	5,181	1,697	2,815	1,814	1,303
30,000 to 30,999	5,152	12,812	9,558	5,498	6,838	15,879	414	1,203
31,000 to 31,999	3,559	9,980	8,004	6,410	3,162	8,234	414	742
32,000 to 32,999	2,798	6,857	7,485	3,859	2,851	3,638	1,663	3,719
33,000 to 33,999	4,080	9,608	8,599	5,130	2,570	7,604	354	903
34,000 to 34,999	9,891	29,969	11,709	5,511	1,964	3,044	418	596
35,000 to 35,999	4,333	9,266	8,717	5,961	2,499	1,865	406	592
36,000 to 36,999	3,449	10,770	12,500	6,880	3,710	9,823	1,815	4,789
37,000 to 37,999	4,470	10,445	7,486	4,253	1,759	2,478	478	813
38,000 to 38,999	3,311	9,628	7,741	5,979	2,914	3,572	1,504	1,703
39,000 to 39,999	7,438	32,472	8,755	5,791	4,808	12,628	271	813
40,000 to 49,999	49,038	132,245	85,083	60,992	47,655	67,386	7,652	20,149
50,000 to 59,999	35,501	110,261	85,160	44,538	47,620	92,884	5,649	12,101
60,000 to 69,999	27,201	85,147	47,811	25,338	35,133	52,468	4,546	8,346
70,000 to 79,999	22,278	67,455	36,130	25,982	21,628	28,123	3,605	7,120
80,000 to 89,999	24,480	87,855	34,577	23,970	23,249	30,070	3,957	10,907
90,000 to 99,999	22,329	74,631	29,961	23,659	34,246	71,324	2,659	5,812
100,000 to 149,999	62,905	227,908	59,938	27,909	149,458	310,166	8,174	23,848
150,000 to 199,999	14,061	60,735	222	1,317	13,497	21,232	2,212	10,258
200,000 to 299,999	9,039	46,456	123	181	304	641	1,709	9,512
300,000 to 399,999	3,384	17,832	17	43	48	114	430	2,150
400,000 to 499,999	1,614	8,725	27	42	a	3	171	1,198
500,000 to 999,999	2,684	14,809	18	54	a	12	158	960
1,000,000 to 1,999,999	927	5,028	a	29	8	18	86	1,053
2,000,000 to 2,999,999	203	1,106	a	6	4	11	18	220
3,000,000 to 3,999,999	78	443	a	7	0	0	a	42
4,000,000 to 4,999,999	37	222	0	0	0	0	a	64
5,000,000 and over	85	457	0	0	a	5	13	194
Total	416,944	\$1,308,584	657,334	\$386,785	555,395	\$1,022,971	70,851	\$166,184

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Half Self-Employment Tax ¹²		Self-Employed Health Insurance ¹²		Self-Employed Retirement Plan ¹²		Penalty on Early Withdrawal Of Savings	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	25,928	\$27,003	12,874	\$55,288	1,056	\$9,355	1,859	\$1,809
Zero	0	0	0	0	0	0	0	0
\$1 to \$999	8,054	1,410	2,038	5,399	a	53	171	18
1,000 to 1,999	23,272	3,566	3,114	10,350	a	0	1,187	46
2,000 to 2,999	22,165	5,089	3,598	8,473	43	42	1,883	334
3,000 to 3,999	27,167	6,942	3,042	8,146	86	118	236	23
4,000 to 4,999	22,578	7,796	3,021	12,872	66	606	194	10
5,000 to 5,999	35,743	14,647	5,829	23,733	43	115	2,052	93
6,000 to 6,999	29,722	12,933	4,998	16,481	43	115	1,632	68
7,000 to 7,999	42,934	22,173	1,883	5,491	108	187	257	26
8,000 to 8,999	37,336	21,142	5,725	21,767	1,552	1,130	666	270
9,000 to 9,999	32,600	18,566	2,735	7,805	171	365	759	80
10,000 to 10,999	34,183	21,999	7,679	24,573	1,419	3,238	762	62
11,000 to 11,999	35,574	25,710	5,423	16,039	85	417	2,033	104
12,000 to 12,999	29,164	20,641	3,236	7,259	107	628	407	19
13,000 to 13,999	28,143	20,144	3,588	9,031	1,206	3,991	2,211	142
14,000 to 14,999	32,983	26,958	7,926	21,895	946	1,998	322	57
15,000 to 15,999	24,863	20,883	4,798	15,458	188	1,088	558	28
16,000 to 16,999	20,663	19,633	3,035	9,084	338	1,059	512	47
17,000 to 17,999	25,646	21,600	4,657	17,912	146	1,077	761	175
18,000 to 18,999	28,263	29,835	6,620	18,298	209	1,099	3,290	603
19,000 to 19,999	26,619	25,162	3,875	13,449	336	1,247	961	104
20,000 to 20,999	21,609	20,243	4,722	11,896	221	941	1,278	41
21,000 to 21,999	20,964	23,517	5,387	11,501	308	1,686	635	70
22,000 to 22,999	16,566	20,075	5,766	28,597	310	2,002	710	60
23,000 to 23,999	21,975	26,610	3,651	10,995	328	1,548	2,570	100
24,000 to 24,999	19,695	26,530	5,124	20,679	1,316	5,087	448	36
25,000 to 25,999	20,476	21,567	5,315	20,985	227	1,318	504	79
26,000 to 26,999	19,128	20,324	4,909	21,154	187	1,118	420	178
27,000 to 27,999	21,117	18,407	2,454	9,040	206	916	3,027	138
28,000 to 28,999	22,445	28,069	6,093	23,458	1,400	12,755	406	12
29,000 to 29,999	18,171	24,538	5,686	17,303	428	2,363	486	128
30,000 to 30,999	19,445	26,072	5,260	31,987	1,399	3,336	604	39
31,000 to 31,999	14,634	23,844	4,770	22,518	469	2,407	689	29
32,000 to 32,999	16,398	17,369	3,232	19,988	204	875	1,168	188
33,000 to 33,999	14,523	17,828	5,632	18,326	683	2,574	810	112
34,000 to 34,999	16,379	23,727	4,520	13,809	1,653	6,266	729	91
35,000 to 35,999	13,856	15,311	3,557	13,688	1,379	5,214	1,555	102
36,000 to 36,999	17,193	20,160	7,558	18,159	431	3,392	4,178	143
37,000 to 37,999	15,812	15,045	3,620	14,171	162	1,130	1,080	99
38,000 to 38,999	9,446	15,271	4,336	24,377	251	1,653	1,298	593
39,000 to 39,999	12,010	12,599	2,726	9,669	310	2,686	285	40
40,000 to 49,999	133,897	224,524	42,211	165,022	12,488	104,356	7,375	778
50,000 to 59,999	107,775	179,967	37,835	158,140	11,685	111,682	5,150	1,091
60,000 to 69,999	88,928	148,034	26,899	111,701	9,709	89,650	5,036	439
70,000 to 79,999	68,366	124,771	20,700	86,533	8,605	68,292	3,668	565
80,000 to 89,999	57,177	124,959	16,377	68,963	8,237	84,358	4,364	1,783
90,000 to 99,999	52,968	109,303	14,669	69,487	8,609	112,520	2,525	230
100,000 to 149,999	156,807	430,900	54,261	286,473	40,609	602,796	7,085	627
150,000 to 199,999	72,585	245,683	30,121	168,206	23,699	600,862	4,098	960
200,000 to 299,999	61,893	242,944	26,523	173,102	24,999	645,877	2,532	1,285
300,000 to 399,999	25,016	113,274	12,160	85,825	11,200	330,640	632	63
400,000 to 499,999	13,460	66,352	7,018	57,026	5,895	188,397	215	76
500,000 to 999,999	21,865	125,802	11,893	104,146	9,103	362,139	586	301
1,000,000 to 1,999,999	8,229	65,474	4,514	42,543	2,974	149,562	251	715
2,000,000 to 2,999,999	2,192	21,200	1,141	10,914	666	32,036	61	43
3,000,000 to 3,999,999	1,018	10,880	520	5,311	270	13,773	18	8
4,000,000 to 4,999,999	550	7,217	291	3,038	151	7,625	9	2
5,000,000 and over	1,833	38,022	927	10,938	412	19,485	29	60
Total	1,819,995	\$3,070,246	502,075	\$2,298,467	199,375	\$3,611,244	89,221	\$15,423

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Alimony Paid		Total Adjustments ¹³		California Adjustments			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Subtractions		Additions	
					Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,460	\$42,545	42,381	\$179,767	83,373	\$7,650,618	65,090	\$9,144,192
Zero	0	0	0	0	2,962	31,290	0	0
\$1 to \$999	66	1,196	15,537	29,404	20,338	390,181	5,926	91,598
1,000 to 1,999	43	538	29,168	27,276	17,317	84,390	9,157	65,704
2,000 to 2,999	399	1,688	27,395	25,605	20,276	111,704	11,569	67,160
3,000 to 3,999	43	531	32,922	23,476	25,388	104,030	8,378	71,487
4,000 to 4,999	43	127	26,947	27,890	24,192	114,317	6,057	27,655
5,000 to 5,999	42	223	44,032	48,999	28,739	115,185	12,069	50,213
6,000 to 6,999	85	463	39,816	40,619	31,978	97,089	7,966	72,024
7,000 to 7,999	66	257	52,795	60,862	38,268	176,358	15,191	78,296
8,000 to 8,999	219	1,344	48,649	70,056	38,110	119,430	12,695	85,144
9,000 to 9,999	64	827	44,642	52,338	39,398	150,583	8,378	56,127
10,000 to 10,999	43	109	48,072	80,408	30,584	114,383	10,300	58,066
11,000 to 11,999	43	183	48,669	58,305	33,579	145,459	12,625	60,040
12,000 to 12,999	108	920	40,971	46,628	36,058	131,749	7,658	30,236
13,000 to 13,999	987	4,424	40,046	54,347	39,157	145,434	9,722	53,130
14,000 to 14,999	1,441	6,629	46,298	83,590	36,333	123,135	13,031	81,997
15,000 to 15,999	209	1,608	34,255	56,939	36,004	144,343	7,172	43,344
16,000 to 16,999	1,418	13,180	37,802	64,089	37,539	124,365	12,696	71,118
17,000 to 17,999	142	997	40,187	61,697	36,824	115,826	11,417	46,216
18,000 to 18,999	163	977	42,416	90,939	49,599	162,984	18,934	71,639
19,000 to 19,999	513	1,685	36,511	57,978	48,405	142,732	15,064	55,433
20,000 to 20,999	935	6,212	35,191	63,394	52,226	127,042	8,599	49,011
21,000 to 21,999	530	2,656	35,762	53,342	47,687	166,566	10,021	55,658
22,000 to 22,999	1,095	10,488	31,162	76,467	47,397	145,608	14,088	53,806
23,000 to 23,999	618	10,198	37,747	79,247	49,158	166,151	9,332	37,769
24,000 to 24,999	106	910	31,328	71,848	56,174	155,112	7,851	37,436
25,000 to 25,999	1,296	2,776	36,168	72,331	53,402	177,503	8,616	39,996
26,000 to 26,999	160	1,582	33,945	62,086	53,823	175,928	9,779	55,388
27,000 to 27,999	223	1,556	37,751	55,387	57,912	184,201	15,794	61,821
28,000 to 28,999	124	629	43,902	100,634	57,038	216,550	11,756	49,288
29,000 to 29,999	323	2,024	36,599	75,208	56,298	208,537	11,910	136,290
30,000 to 30,999	568	3,202	37,667	101,349	55,477	253,255	12,619	71,139
31,000 to 31,999	103	857	29,574	76,345	49,290	214,509	9,855	74,404
32,000 to 32,999	730	2,877	31,991	60,411	56,154	234,601	7,367	22,164
33,000 to 33,999	326	2,124	30,872	64,929	54,516	232,642	8,276	37,028
34,000 to 34,999	321	1,757	35,259	85,273	59,174	266,890	6,930	28,113
35,000 to 35,999	140	959	30,361	54,072	51,008	228,185	10,086	37,465
36,000 to 36,999	368	2,055	40,247	76,729	55,296	291,867	9,484	79,267
37,000 to 37,999	661	5,610	28,844	54,652	51,274	250,984	7,006	34,570
38,000 to 38,999	527	10,969	25,873	74,421	54,308	249,869	10,122	40,346
39,000 to 39,999	166	1,484	28,136	79,045	51,762	250,595	11,998	44,079
40,000 to 49,999	6,428	37,613	309,315	825,754	522,384	2,603,880	133,610	551,178
50,000 to 59,999	8,657	95,101	273,004	817,631	467,660	2,335,664	113,100	416,483
60,000 to 69,999	4,583	56,362	204,540	591,366	410,323	1,945,598	97,198	354,060
70,000 to 79,999	3,970	36,719	153,881	452,629	345,725	1,459,699	75,890	430,820
80,000 to 89,999	7,099	61,140	139,804	506,616	269,066	1,189,394	69,920	310,634
90,000 to 99,999	4,504	124,530	133,001	600,168	214,763	937,499	68,774	286,544
100,000 to 149,999	14,383	220,072	412,257	2,167,867	574,742	2,870,221	237,467	1,385,392
150,000 to 199,999	4,666	108,452	118,793	1,227,282	217,334	1,370,001	81,025	938,125
200,000 to 299,999	4,664	133,290	83,962	1,264,900	142,754	1,157,924	66,289	1,012,052
300,000 to 399,999	2,169	93,679	32,456	647,043	49,161	572,977	30,497	620,433
400,000 to 499,999	1,010	37,237	17,313	361,699	25,221	397,575	17,752	489,514
500,000 to 999,999	1,928	123,262	28,480	734,914	41,008	888,511	32,337	1,427,979
1,000,000 to 1,999,999	745	61,909	10,708	328,997	17,344	640,470	14,274	1,116,526
2,000,000 to 2,999,999	211	25,737	2,865	92,246	4,920	346,399	4,226	601,208
3,000,000 to 3,999,999	109	12,877	1,325	44,045	2,185	180,244	1,986	366,261
4,000,000 to 4,999,999	53	7,087	708	25,586	1,220	133,283	1,112	300,655
5,000,000 and over	186	34,687	2,363	104,267	4,020	1,436,704	3,749	2,314,659
Total	82,288	\$1,421,130	3,422,666	\$13,471,391	5,133,628	\$35,158,224	1,531,795	\$24,348,382

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	155,170	\$719,781	51,008	\$275,781	53,766	\$282,019	29,558	\$11,820
Zero	0	0	0	0	0	0	0	0
\$1 to \$999	10,658	37,463	11,067	10,598	10,429	24,600	4,484	2,894
1,000 to 1,999	6,768	28,424	6,461	28,770	5,265	10,893	4,233	853
2,000 to 2,999	7,414	46,461	7,829	6,165	7,498	17,040	5,975	1,844
3,000 to 3,999	13,663	81,523	13,044	11,282	10,203	24,919	5,325	1,025
4,000 to 4,999	6,329	35,069	10,365	8,838	10,718	24,382	5,348	1,183
5,000 to 5,999	7,570	32,323	11,868	8,133	9,053	19,154	5,344	1,188
6,000 to 6,999	9,007	37,985	13,951	14,131	10,869	22,625	3,850	664
7,000 to 7,999	13,612	109,363	19,080	14,475	18,247	37,020	11,257	4,652
8,000 to 8,999	16,475	75,230	18,489	11,374	16,197	28,212	8,123	1,729
9,000 to 9,999	10,941	65,098	15,402	19,176	11,540	26,993	7,136	1,495
10,000 to 10,999	15,238	91,706	21,780	26,746	19,926	53,069	12,277	2,324
11,000 to 11,999	9,995	70,044	13,847	12,668	10,938	26,450	7,293	1,592
12,000 to 12,999	16,383	107,918	22,703	22,089	20,068	36,556	10,574	1,808
13,000 to 13,999	10,056	52,046	19,054	16,071	17,635	36,746	8,271	1,965
14,000 to 14,999	14,666	75,312	27,537	24,912	22,993	64,444	16,637	2,783
15,000 to 15,999	19,525	100,249	30,667	38,583	25,135	53,789	17,283	5,313
16,000 to 16,999	12,865	91,760	28,308	21,811	24,042	46,875	14,193	3,257
17,000 to 17,999	16,091	95,668	29,176	52,614	24,324	52,436	13,744	3,735
18,000 to 18,999	19,621	154,942	38,611	136,976	33,624	66,926	14,160	3,715
19,000 to 19,999	14,815	74,992	34,244	77,741	25,628	60,153	16,173	5,028
20,000 to 20,999	15,135	106,551	38,590	32,900	32,923	69,811	22,134	7,616
21,000 to 21,999	13,493	67,580	32,554	60,450	27,075	57,354	17,086	5,984
22,000 to 22,999	15,849	76,501	33,395	86,569	30,729	63,612	15,847	5,086
23,000 to 23,999	16,280	81,206	38,353	45,141	31,447	77,473	17,128	9,636
24,000 to 24,999	18,754	127,346	45,932	53,340	37,234	92,137	24,120	7,362
25,000 to 25,999	17,221	118,255	43,652	50,847	34,525	82,921	23,318	9,875
26,000 to 26,999	16,383	119,916	42,258	54,404	33,928	75,085	22,843	6,853
27,000 to 27,999	18,952	114,296	43,307	43,091	35,918	77,456	26,268	7,630
28,000 to 28,999	16,293	115,218	44,761	47,925	38,925	85,677	27,887	9,861
29,000 to 29,999	20,554	162,123	48,205	63,479	40,687	85,021	25,618	9,475
30,000 to 30,999	18,518	154,106	51,487	63,946	42,330	110,314	27,249	8,925
31,000 to 31,999	16,773	107,950	47,270	63,999	38,727	86,231	28,834	10,480
32,000 to 32,999	13,493	68,756	44,600	78,837	38,396	82,178	22,787	7,188
33,000 to 33,999	15,515	82,460	48,550	75,025	38,114	86,102	29,747	12,316
34,000 to 34,999	16,266	86,886	57,566	75,017	43,956	108,524	35,452	14,077
35,000 to 35,999	11,970	72,126	48,495	66,860	41,604	87,400	29,592	8,194
36,000 to 36,999	15,477	89,375	54,202	236,364	44,152	93,184	29,185	72,474
37,000 to 37,999	14,739	112,252	53,248	74,963	45,520	109,616	27,218	8,380
38,000 to 38,999	13,491	80,252	50,827	85,626	42,944	91,552	30,945	9,453
39,000 to 39,999	14,800	75,623	56,649	114,227	45,765	95,822	29,501	9,640
40,000 to 49,999	128,055	769,494	562,853	1,048,147	481,626	1,186,456	318,745	103,052
50,000 to 59,999	96,906	539,801	535,580	1,995,650	466,379	1,206,669	314,670	112,606
60,000 to 69,999	73,784	446,995	485,108	1,478,127	425,559	1,184,246	299,524	109,174
70,000 to 79,999	59,965	426,657	444,482	1,587,524	395,117	1,168,634	268,102	102,049
80,000 to 89,999	35,477	246,987	352,000	1,485,169	314,808	987,414	222,368	85,625
90,000 to 99,999	23,174	161,390	301,025	1,468,773	275,426	931,528	196,370	77,638
100,000 to 149,999	58,467	552,770	883,551	5,923,269	825,380	3,331,759	607,710	255,071
150,000 to 199,999	13,240	185,685	325,514	3,643,044	301,328	1,525,720	226,087	101,782
200,000 to 299,999	6,930	160,342	223,179	3,725,051	208,102	1,348,158	162,197	75,197
300,000 to 399,999	1,790	64,255	77,696	2,007,073	73,173	580,002	54,711	27,417
400,000 to 499,999	807	31,258	39,879	2,222,803	37,684	336,738	27,432	14,321
500,000 to 999,999	825	54,257	59,085	3,251,262	56,524	644,018	39,509	25,338
1,000,000 to 1,999,999	168	14,707	21,924	2,580,880	20,932	340,528	14,249	10,599
2,000,000 to 2,999,999	33	3,988	5,936	1,216,587	5,629	118,495	3,725	3,260
3,000,000 to 3,999,999	8	1,684	2,615	764,713	2,492	64,587	1,644	1,725
4,000,000 to 4,999,999	9	4,881	1,426	516,837	1,374	40,463	904	982
5,000,000 and over	8	295	4,480	5,206,416	4,302	215,824	2,879	5,480
Total	1,226,465	\$7,867,583	5,694,737	\$42,433,271	5,048,839	\$17,944,009	3,494,833	\$1,412,692

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2004
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	4,310	\$3,207	62,301	\$572,827	50,930	\$903,137	17,039	\$100,422
Zero	0	0	0	0	0	0	0	0
\$1 to \$999	681	182	12,727	38,274	9,688	79,695	1,944	760
1,000 to 1,999	1,624	87	7,268	40,603	3,713	35,569	1,475	9,642
2,000 to 2,999	218	28	8,359	25,077	6,871	103,277	2,205	341
3,000 to 3,999	1,508	344	14,675	37,571	5,936	62,064	1,598	315
4,000 to 4,999	1,780	306	11,850	34,709	9,577	81,061	2,261	1,486
5,000 to 5,999	256	41	12,334	28,516	8,521	83,185	619	816
6,000 to 6,999	1,268	475	14,708	37,894	9,568	98,556	1,402	1,210
7,000 to 7,999	2,969	453	21,139	56,599	13,965	101,637	3,071	1,339
8,000 to 8,999	803	104	19,188	41,419	13,189	123,623	2,267	1,269
9,000 to 9,999	770	108	16,004	47,773	9,564	92,894	2,293	1,384
10,000 to 10,999	668	166	23,967	82,305	15,855	179,756	2,133	1,368
11,000 to 11,999	2,433	678	15,846	41,387	8,860	97,694	1,948	837
12,000 to 12,999	2,552	688	24,554	61,142	17,715	168,749	4,973	1,265
13,000 to 13,999	1,849	312	20,070	55,094	14,793	141,038	1,388	1,778
14,000 to 14,999	2,586	569	29,261	92,708	21,852	205,924	1,818	1,970
15,000 to 15,999	3,072	517	32,540	98,202	21,461	177,588	3,198	2,016
16,000 to 16,999	4,169	461	30,026	72,404	21,397	169,946	2,227	2,592
17,000 to 17,999	1,572	555	30,804	109,339	21,717	219,224	4,773	6,889
18,000 to 18,999	3,751	623	40,925	208,240	29,013	283,618	3,125	4,283
19,000 to 19,999	4,425	2,012	34,628	144,934	24,540	261,819	4,081	3,241
20,000 to 20,999	4,405	1,264	38,927	111,592	29,231	253,413	2,704	2,055
21,000 to 21,999	3,237	815	34,244	124,602	25,165	255,216	5,636	4,241
22,000 to 22,999	3,648	906	34,864	156,174	26,568	248,826	5,053	4,666
23,000 to 23,999	4,450	1,416	38,769	133,665	26,414	234,897	5,878	4,271
24,000 to 24,999	7,414	1,599	47,557	154,438	34,456	572,495	4,361	8,094
25,000 to 25,999	4,937	1,999	44,502	145,643	31,274	317,763	4,234	3,730
26,000 to 26,999	3,719	827	43,901	137,169	30,681	297,010	5,639	4,351
27,000 to 27,999	6,482	1,676	43,998	129,853	31,081	278,360	4,876	7,024
28,000 to 28,999	2,712	869	46,651	144,333	35,142	330,352	5,903	3,922
29,000 to 29,999	4,169	1,244	48,776	159,218	37,390	340,013	4,858	6,017
30,000 to 30,999	5,568	1,406	51,778	184,591	39,549	426,904	6,852	52,566
31,000 to 31,999	6,871	1,634	49,073	162,344	36,046	339,436	7,069	5,197
32,000 to 32,999	3,357	1,044	44,820	169,248	33,833	347,786	5,269	5,020
33,000 to 33,999	7,683	2,772	49,000	176,214	37,244	440,622	7,180	18,409
34,000 to 34,999	7,202	2,284	57,919	199,903	39,683	413,157	7,829	13,034
35,000 to 35,999	4,769	1,257	48,597	163,710	38,436	371,427	7,954	11,579
36,000 to 36,999	7,249	2,079	55,461	404,100	38,096	392,348	4,943	5,704
37,000 to 37,999	5,608	2,343	53,391	195,301	40,461	408,829	8,524	17,540
38,000 to 38,999	6,693	2,210	51,047	188,841	36,671	395,594	6,002	9,764
39,000 to 39,999	5,779	2,042	56,917	221,730	43,202	437,640	8,231	6,415
40,000 to 49,999	55,412	19,745	564,107	2,357,400	452,423	4,956,403	69,094	88,728
50,000 to 59,999	56,821	22,906	536,391	3,337,831	435,380	4,808,268	84,907	116,428
60,000 to 69,999	54,396	26,159	487,584	2,797,706	400,597	4,721,712	85,744	112,469
70,000 to 79,999	47,097	21,244	445,832	2,879,452	367,472	4,562,679	75,926	102,446
80,000 to 89,999	37,530	15,999	352,589	2,574,206	298,467	3,902,203	64,351	112,466
90,000 to 99,999	31,914	15,348	301,568	2,493,287	260,662	3,571,855	60,831	84,942
100,000 to 149,999	96,693	51,215	884,406	9,561,314	775,948	11,866,405	184,620	272,003
150,000 to 199,999	35,686	21,007	326,149	5,291,554	280,573	5,172,360	76,054	111,597
200,000 to 299,999	26,837	21,754	223,367	5,170,160	190,833	4,078,696	58,979	187,884
300,000 to 399,999	9,694	8,603	77,806	2,623,095	65,366	1,577,474	23,729	106,292
400,000 to 499,999	4,821	4,627	39,897	2,578,489	33,170	898,045	13,448	84,875
500,000 to 999,999	7,553	10,143	59,108	3,930,762	48,382	1,397,210	22,414	258,408
1,000,000 to 1,999,999	2,611	7,691	21,936	2,939,698	16,863	552,457	10,022	232,685
2,000,000 to 2,999,999	644	2,842	5,942	1,341,184	4,259	150,276	3,019	127,757
3,000,000 to 3,999,999	269	1,575	2,619	832,599	1,844	66,907	1,444	98,186
4,000,000 to 4,999,999	144	1,187	1,430	559,470	997	36,442	802	68,104
5,000,000 and over	490	5,676	4,484	5,433,395	2,824	106,879	2,929	673,076
Total	617,835	\$301,317	5,758,592	\$62,091,289	4,665,416	\$63,198,414	1,023,145	\$3,177,166

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2004
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Interest		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	53,200	\$1,003,559	38,470	\$149,061	19,595	\$42,719	19,087	\$377,995
Zero	0	0	0	0	0	0	0	0
\$1 to \$999	9,710	80,455	7,701	6,704	4,415	1,233	1,833	3,573
1,000 to 1,999	4,985	45,211	4,469	4,573	2,304	547	3,283	6,646
2,000 to 2,999	7,249	103,619	4,490	3,754	1,217	491	546	1,152
3,000 to 3,999	7,209	62,380	9,405	9,872	2,558	1,047	533	1,177
4,000 to 4,999	9,812	82,547	6,675	10,599	4,817	2,341	227	486
5,000 to 5,999	8,544	84,001	4,358	5,093	3,810	1,606	2,031	2,062
6,000 to 6,999	9,966	99,766	6,071	7,443	2,479	1,317	772	4,158
7,000 to 7,999	14,029	102,976	15,770	21,677	7,184	3,083	593	10,765
8,000 to 8,999	13,232	124,892	11,708	11,464	9,664	7,709	1,782	3,125
9,000 to 9,999	9,784	94,278	10,320	10,924	5,458	2,258	493	3,536
10,000 to 10,999	15,963	181,124	13,206	18,395	8,892	5,665	842	1,810
11,000 to 11,999	9,304	98,532	11,924	15,882	5,243	3,198	512	1,809
12,000 to 12,999	17,824	170,014	19,280	14,749	10,569	5,142	405	1,856
13,000 to 13,999	14,899	142,816	13,661	19,179	7,088	3,410	305	1,107
14,000 to 14,999	22,329	207,893	20,126	32,705	11,499	7,648	2,278	9,855
15,000 to 15,999	21,529	179,604	19,724	19,662	11,278	5,291	241	2,002
16,000 to 16,999	21,898	172,538	19,958	26,727	12,567	5,205	259	1,560
17,000 to 17,999	23,050	226,113	21,362	26,792	12,473	6,614	1,417	7,083
18,000 to 18,999	29,407	287,900	25,181	31,067	16,296	9,327	661	3,410
19,000 to 19,999	25,032	265,060	23,612	46,991	17,017	9,340	230	1,165
20,000 to 20,999	29,448	255,468	21,598	31,115	16,578	7,868	358	3,125
21,000 to 21,999	26,765	259,457	23,878	38,970	14,070	7,838	633	3,358
22,000 to 22,999	27,094	253,493	25,770	44,488	16,605	9,624	343	2,860
23,000 to 23,999	26,589	239,168	28,886	33,997	18,984	12,410	379	6,891
24,000 to 24,999	34,598	580,589	36,079	44,116	21,025	10,001	382	1,797
25,000 to 25,999	32,347	321,494	33,708	49,352	20,317	11,493	196	3,956
26,000 to 26,999	31,124	301,361	31,229	44,507	21,692	13,931	1,942	6,503
27,000 to 27,999	31,119	285,384	34,482	56,522	22,995	18,720	653	10,117
28,000 to 28,999	35,282	334,273	34,723	47,537	26,110	14,285	898	7,738
29,000 to 29,999	37,836	346,030	38,391	63,614	22,945	13,244	2,626	3,853
30,000 to 30,999	40,826	479,469	39,900	49,557	26,259	26,477	144	586
31,000 to 31,999	36,164	344,633	39,432	60,775	31,218	24,444	1,081	1,871
32,000 to 32,999	33,911	352,805	34,828	55,910	25,874	14,203	561	35,824
33,000 to 33,999	37,305	459,031	39,137	52,316	28,611	25,060	297	3,146
34,000 to 34,999	39,784	426,191	48,760	103,231	30,570	18,059	149	6,157
35,000 to 35,999	38,499	383,007	36,155	56,448	24,990	17,182	1,334	2,504
36,000 to 36,999	38,176	398,052	46,527	81,582	34,845	24,174	268	2,428
37,000 to 37,999	40,928	426,369	42,008	55,348	33,470	27,148	203	380
38,000 to 38,999	36,831	405,358	42,915	71,070	31,036	20,020	1,437	1,707
39,000 to 39,999	44,561	444,055	44,647	92,141	34,636	31,085	243	1,152
40,000 to 49,999	454,030	5,045,131	449,248	742,436	344,494	277,735	3,675	80,536
50,000 to 59,999	438,768	4,924,696	447,514	906,364	327,219	230,332	4,882	199,139
60,000 to 69,999	403,686	4,834,180	416,410	842,835	316,466	243,763	3,602	39,053
70,000 to 79,999	368,831	4,665,125	381,704	756,661	305,260	235,988	1,748	15,970
80,000 to 89,999	300,320	4,014,669	303,088	649,970	241,503	209,855	2,309	156,259
90,000 to 99,999	262,271	3,656,797	262,792	602,719	219,753	189,502	1,226	37,051
100,000 to 149,999	781,687	12,138,408	796,272	2,270,921	656,926	696,934	7,671	159,567
150,000 to 199,999	284,603	5,283,957	296,147	1,039,153	236,133	278,194	3,454	74,771
200,000 to 299,999	195,275	4,266,580	204,533	1,016,358	155,033	349,254	2,069	256,542
300,000 to 399,999	67,394	1,683,765	72,343	497,711	52,274	154,592	991	172,925
400,000 to 499,999	34,652	982,920	37,387	358,871	26,278	137,543	771	75,764
500,000 to 999,999	51,297	1,655,618	55,338	728,209	36,172	356,288	1,156	338,003
1,000,000 to 1,999,999	18,575	785,143	20,911	563,904	12,656	262,025	667	362,473
2,000,000 to 2,999,999	4,940	278,033	5,649	268,719	3,153	206,475	209	217,391
3,000,000 to 3,999,999	2,213	165,093	2,514	186,710	1,313	112,043	118	162,137
4,000,000 to 4,999,999	1,212	104,545	1,368	126,966	761	212,217	83	193,203
5,000,000 and over	3,844	779,955	4,327	1,623,138	2,405	1,930,042	323	3,363,781
Total	4,721,745	\$66,375,580	4,788,075	\$14,807,558	3,617,057	\$6,555,241	87,418	\$6,456,851

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Contributions ¹⁴		Casualty and Theft Losses		All Other Deductions ¹⁵		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	8,848 0	\$48,022 0	178 0	\$7,790 0	151,868 0	\$350,260 0	64,062 0	\$2,172,673 0
\$1 to \$999	6,544	5,543	0	0	9,248	26,867	12,812	181,136
1,000 to 1,999	5,899	3,541	0	0	5,622	4,420	9,574	118,810
2,000 to 2,999	3,035	2,367	0	0	5,641	5,170	8,403	179,674
3,000 to 3,999	9,231	9,398	68	42	8,325	4,895	14,717	190,465
4,000 to 4,999	8,039	11,402	0	0	5,459	8,877	13,099	171,354
5,000 to 5,999	5,318	5,769	0	0	2,698	3,674	12,335	152,459
6,000 to 6,999	6,169	6,695	21	92	6,177	15,058	14,809	194,574
7,000 to 7,999	18,222	21,430	21	300	12,231	23,901	21,162	312,102
8,000 to 8,999	13,617	18,472	0	0	9,261	11,026	18,939	268,569
9,000 to 9,999	10,707	11,793	42	645	5,870	16,520	17,296	234,370
10,000 to 10,999	15,556	22,974	0	0	8,787	19,721	24,075	394,802
11,000 to 11,999	12,341	18,695	41	694	5,154	19,877	15,910	247,420
12,000 to 12,999	20,536	18,923	21	24	5,464	36,232	25,953	393,001
13,000 to 13,999	14,323	22,312	21	117	4,818	10,862	20,094	281,512
14,000 to 14,999	21,813	43,999	21	37	8,963	18,324	29,367	436,902
15,000 to 15,999	22,998	24,623	86	125	8,887	24,081	32,584	425,773
16,000 to 16,999	22,465	31,345	85	405	8,373	25,614	30,199	392,220
17,000 to 17,999	23,227	36,536	a	97	7,934	25,722	33,175	491,453
18,000 to 18,999	25,102	40,601	1,333	2,735	11,039	68,753	41,333	759,747
19,000 to 19,999	24,766	44,992	125	711	11,088	41,576	34,714	570,825
20,000 to 20,999	25,235	38,508	42	192	14,167	50,808	38,967	561,653
21,000 to 21,999	24,773	46,568	42	195	11,023	53,623	34,305	551,007
22,000 to 22,999	26,914	54,364	42	233	8,242	35,376	34,905	574,961
23,000 to 23,999	29,848	48,457	40	401	13,542	56,583	38,790	558,101
24,000 to 24,999	37,016	54,290	59	208	20,703	59,431	47,557	975,538
25,000 to 25,999	34,738	61,263	59	412	15,678	66,443	44,889	708,228
26,000 to 26,999	32,769	58,941	118	915	14,863	62,831	43,961	680,216
27,000 to 27,999	36,036	77,749	120	472	18,418	52,329	43,998	659,707
28,000 to 28,999	36,527	67,690	21	3	12,208	55,405	47,036	715,957
29,000 to 29,999	41,081	78,269	61	1,571	14,984	57,964	49,970	794,785
30,000 to 30,999	42,600	75,931	78	709	19,490	85,739	51,839	979,852
31,000 to 31,999	42,729	84,884	124	1,106	21,162	90,866	49,460	789,853
32,000 to 32,999	36,309	69,015	105	958	18,930	76,567	44,880	736,698
33,000 to 33,999	42,761	78,631	82	274	19,391	100,569	49,020	896,267
34,000 to 34,999	51,943	114,563	0	0	28,819	135,901	57,939	963,235
35,000 to 35,999	38,093	73,762	82	1,158	17,395	83,454	48,597	776,670
36,000 to 36,999	48,188	106,065	1,173	7,432	24,110	111,746	55,874	1,116,287
37,000 to 37,999	46,116	82,874	82	764	22,811	114,794	53,391	931,525
38,000 to 38,999	44,712	91,387	61	126	19,585	94,171	51,068	859,225
39,000 to 39,999	46,966	123,873	63	644	22,850	122,730	56,917	987,234
40,000 to 49,999	481,813	1,010,026	2,165	23,705	225,796	1,088,694	564,230	10,288,994
50,000 to 59,999	475,422	1,099,626	945	16,059	215,416	1,134,522	537,643	11,045,044
60,000 to 69,999	442,285	1,093,265	349	2,259	188,515	1,022,016	487,646	10,191,928
70,000 to 79,999	407,513	989,902	370	7,023	167,968	956,821	445,832	9,918,696
80,000 to 89,999	323,246	868,157	459	3,470	126,642	715,024	352,589	8,417,917
90,000 to 99,999	281,535	817,401	249	3,814	105,310	582,377	301,568	7,711,869
100,000 to 149,999	839,824	2,992,794	1,279	152,489	295,851	2,069,025	884,406	27,418,557
150,000 to 199,999	308,100	1,326,905	236	12,183	86,489	770,159	326,167	12,562,394
200,000 to 299,999	211,591	1,305,211	257	19,865	50,293	712,098	223,407	10,964,636
300,000 to 399,999	74,114	634,222	68	4,945	15,161	311,554	77,810	4,848,511
400,000 to 499,999	38,019	468,845	51	11,626	8,355	216,815	39,899	3,925,549
500,000 to 999,999	56,311	1,035,206	21	15,123	11,698	521,547	59,108	6,248,802
1,000,000 to 1,999,999	21,132	834,459	a	7,162	4,246	352,938	21,941	4,136,063
2,000,000 to 2,999,999	5,701	420,483	0	0	1,223	164,363	5,942	1,813,941
3,000,000 to 3,999,999	2,533	302,481	0	0	598	111,705	2,619	1,163,274
4,000,000 to 4,999,999	1,379	215,712	a	50	350	51,155	1,430	755,039
5,000,000 and over	4,365	3,961,229	0	0	1,143	645,492	4,484	8,909,127
Total	5,039,002	\$21,312,442	10,987	\$311,361	2,166,341	\$13,755,063	5,774,703	\$164,707,179

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	California Adjust. to Fed Itemized Deductions		California Itemized Deductions		California Standard Deduction		Personal Exemption Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	73,234	\$297,826	69,008	\$1,964,401	101,247	\$327,023	195,018	\$16,577
Zero	362	146	83	11,652	3,591	14,141	3,746	319
\$1 to \$999	16,323	11,595	13,424	191,128	115,097	304,260	92,084	7,827
1,000 to 1,999	11,887	6,481	7,734	92,634	154,215	402,732	93,408	7,940
2,000 to 2,999	16,784	7,136	8,416	173,639	179,880	587,596	123,260	10,477
3,000 to 3,999	26,300	15,092	17,114	272,950	186,080	646,794	131,950	11,216
4,000 to 4,999	18,271	10,534	14,325	169,858	175,820	651,773	147,435	12,532
5,000 to 5,999	17,763	8,828	12,022	159,742	203,897	770,375	186,155	15,823
6,000 to 6,999	26,362	15,282	17,032	198,753	203,701	784,323	197,117	16,755
7,000 to 7,999	30,532	28,661	21,438	308,413	208,830	852,721	230,709	19,610
8,000 to 8,999	26,569	13,818	19,558	266,692	204,363	814,986	219,164	18,629
9,000 to 9,999	24,366	17,454	18,684	235,534	217,924	877,438	234,991	19,974
10,000 to 10,999	30,221	27,558	27,188	401,400	196,581	819,204	224,409	19,075
11,000 to 11,999	25,244	15,907	18,035	248,213	237,611	1,019,450	273,593	23,255
12,000 to 12,999	32,900	26,731	26,878	386,756	201,434	857,703	245,263	20,847
13,000 to 13,999	30,561	20,389	23,693	297,261	209,159	924,031	262,351	22,300
14,000 to 14,999	40,715	27,203	33,463	445,097	208,331	955,968	281,346	23,914
15,000 to 15,999	41,601	29,953	34,006	407,895	207,003	935,863	284,369	24,171
16,000 to 16,999	42,801	30,318	33,945	403,357	186,861	864,371	257,791	21,912
17,000 to 17,999	44,618	34,304	37,826	486,861	203,140	931,523	285,113	24,235
18,000 to 18,999	57,612	150,403	45,816	672,753	189,330	914,743	297,127	25,256
19,000 to 19,999	57,582	96,862	37,300	524,678	180,032	851,210	262,193	22,286
20,000 to 20,999	55,146	45,677	43,920	582,129	165,154	776,234	253,358	21,535
21,000 to 21,999	51,698	75,797	39,206	555,034	160,342	740,801	247,781	21,061
22,000 to 22,999	50,922	96,795	37,995	512,115	152,517	719,733	234,697	19,949
23,000 to 23,999	53,029	54,722	47,391	584,199	159,610	782,595	266,796	22,678
24,000 to 24,999	61,183	52,169	49,603	951,105	144,817	710,168	244,506	20,783
25,000 to 25,999	61,745	59,990	48,504	708,160	153,669	749,106	264,795	22,508
26,000 to 26,999	58,502	59,226	47,227	686,299	143,679	665,231	238,397	20,264
27,000 to 27,999	67,851	61,101	52,198	677,410	137,139	680,294	248,179	21,095
28,000 to 28,999	61,851	59,657	51,418	713,403	136,458	670,138	244,867	20,814
29,000 to 29,999	67,496	76,702	54,468	774,026	120,590	569,381	231,952	19,716
30,000 to 30,999	66,084	72,272	54,854	975,985	117,553	565,865	227,247	19,316
31,000 to 31,999	59,131	59,632	50,766	772,465	94,809	469,841	197,777	16,811
32,000 to 32,999	58,698	89,100	46,538	688,614	118,918	575,897	221,087	18,792
33,000 to 33,999	62,716	87,655	51,159	841,111	87,510	438,364	187,538	15,941
34,000 to 34,999	67,360	76,434	59,820	899,966	99,695	487,408	221,776	18,851
35,000 to 35,999	63,463	76,842	50,223	724,466	102,923	507,177	208,674	17,737
36,000 to 36,999	66,347	242,870	56,489	902,682	92,162	444,574	206,960	17,592
37,000 to 37,999	65,240	85,794	56,211	878,953	78,060	384,105	183,283	15,579
38,000 to 38,999	61,062	94,373	52,135	788,048	73,965	366,931	175,571	14,924
39,000 to 39,999	69,115	125,125	59,242	891,953	75,988	383,675	191,032	16,238
40,000 to 49,999	699,429	1,202,813	585,893	9,549,552	606,636	3,005,868	1,681,226	142,904
50,000 to 59,999	630,202	1,657,414	538,139	9,239,746	368,549	1,876,312	1,374,198	116,807
60,000 to 69,999	547,827	1,496,094	478,687	8,860,088	228,694	1,190,604	1,124,813	95,609
70,000 to 79,999	480,948	1,549,358	421,447	8,417,054	150,700	792,668	940,804	79,968
80,000 to 89,999	379,249	1,457,455	333,221	7,007,873	93,207	505,090	729,053	61,970
90,000 to 99,999	327,392	1,456,303	288,354	6,286,680	59,437	329,410	618,777	52,596
100,000 to 149,999	956,838	5,809,678	841,551	21,655,099	116,712	652,104	1,736,267	147,583
150,000 to 199,999	345,214	3,464,710	301,983	9,161,955	34,293	182,680	620,555	52,747
200,000 to 299,999	238,123	3,629,076	207,481	7,770,497	22,084	111,687	420,908	35,777
300,000 to 399,999	84,457	1,969,032	68,931	2,949,208	11,278	56,657	145,183	12,341
400,000 to 499,999	43,644	2,186,731	33,909	1,664,678	7,131	38,482	74,921	6,368
500,000 to 999,999	65,863	3,208,599	46,054	2,727,825	14,849	86,501	110,732	9,412
1,000,000 to 1,999,999	25,545	2,576,239	17,867	1,440,864	4,841	27,968	41,126	3,496
2,000,000 to 2,999,999	7,096	1,240,219	5,056	645,521	1,070	6,062	11,015	936
3,000,000 to 3,999,999	3,205	764,964	2,314	424,396	361	2,044	4,804	408
4,000,000 to 4,999,999	1,769	516,710	1,322	265,982	147	846	2,675	227
5,000,000 and over	5,847	5,353,754	4,257	4,068,017	322	1,802	8,222	699
Total	6,763,903	\$42,083,561	5,722,819	\$125,562,825	8,109,999	\$36,662,533	18,670,146	\$1,586,962

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Dependent Exemption Credit		Senior/Blind Exemption Credit		Total Exemption Credits Allowed	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	51,449	\$13,634	46,264	\$3,931	139,625	\$33,942
Zero	863	229	1,072	91	3,229	627
\$1 to \$999	23,402	6,201	25,938	2,205	82,114	16,133
1,000 to 1,999	21,950	5,817	13,712	1,166	84,460	14,909
2,000 to 2,999	30,784	8,158	20,243	1,721	112,047	20,346
3,000 to 3,999	41,609	11,027	32,870	2,794	118,376	25,031
4,000 to 4,999	63,876	16,927	20,672	1,757	125,763	31,210
5,000 to 5,999	74,192	19,661	25,302	2,151	166,762	37,630
6,000 to 6,999	91,297	24,194	31,022	2,637	175,638	43,584
7,000 to 7,999	98,923	26,215	39,031	3,318	193,818	49,138
8,000 to 8,999	86,155	22,831	33,843	2,877	190,800	44,336
9,000 to 9,999	110,056	29,165	45,873	3,899	209,489	53,034
10,000 to 10,999	123,482	32,723	30,451	2,588	193,749	54,384
11,000 to 11,999	174,779	46,317	41,859	3,558	235,852	73,122
12,000 to 12,999	143,497	38,027	34,432	2,927	209,205	61,796
13,000 to 13,999	150,942	39,999	45,183	3,841	217,480	66,136
14,000 to 14,999	166,947	44,241	43,436	3,692	227,503	71,846
15,000 to 15,999	171,369	45,413	44,939	3,820	233,703	73,383
16,000 to 16,999	147,601	39,114	45,780	3,891	215,172	64,916
17,000 to 17,999	177,523	47,044	48,433	4,117	233,387	75,393
18,000 to 18,999	177,812	47,120	54,403	4,624	232,478	77,000
19,000 to 19,999	161,400	42,771	42,490	3,612	212,117	68,666
20,000 to 20,999	173,273	45,917	38,565	3,278	203,964	70,729
21,000 to 21,999	154,699	40,995	34,386	2,923	196,336	64,976
22,000 to 22,999	152,563	40,429	34,786	2,957	187,530	63,334
23,000 to 23,999	191,674	50,794	39,442	3,353	206,474	76,823
24,000 to 24,999	168,838	44,742	35,006	2,975	191,831	68,499
25,000 to 25,999	171,751	45,514	39,253	3,337	200,701	71,358
26,000 to 26,999	162,316	43,014	30,264	2,573	189,685	65,849
27,000 to 27,999	153,412	40,654	44,870	3,814	189,022	65,563
28,000 to 28,999	158,687	42,052	36,012	3,061	187,665	65,926
29,000 to 29,999	132,212	35,036	33,202	2,822	174,802	57,572
30,000 to 30,999	137,211	36,361	27,997	2,380	171,102	58,054
31,000 to 31,999	129,265	34,255	32,225	2,739	144,418	53,805
32,000 to 32,999	134,551	35,656	29,054	2,470	165,347	56,916
33,000 to 33,999	116,250	30,806	25,503	2,168	138,540	48,913
34,000 to 34,999	129,752	34,385	28,630	2,333	159,410	55,569
35,000 to 35,999	141,720	37,556	25,321	2,153	153,080	57,445
36,000 to 36,999	111,801	29,627	26,858	2,283	148,607	49,502
37,000 to 37,999	114,152	30,250	21,644	1,840	134,225	47,668
38,000 to 38,999	107,044	28,367	26,320	2,237	124,997	45,524
39,000 to 39,999	122,839	32,552	21,544	1,831	135,173	50,620
40,000 to 49,999	1,057,156	280,146	185,314	15,752	1,192,230	438,786
50,000 to 59,999	783,774	207,700	143,683	12,213	906,340	336,712
60,000 to 69,999	677,781	179,612	109,541	9,311	706,708	284,510
70,000 to 79,999	551,930	146,262	80,225	6,819	571,506	233,033
80,000 to 89,999	419,888	111,270	55,969	4,757	426,279	177,967
90,000 to 99,999	345,203	91,479	44,041	3,743	347,734	147,809
100,000 to 149,999	1,003,287	265,871	125,504	10,668	957,403	423,193
150,000 to 199,999	359,701	95,321	47,890	4,071	314,790	147,563
200,000 to 299,999	234,469	62,134	41,783	3,552	196,984	93,520
300,000 to 399,999	79,419	21,046	18,102	1,539	41,032	9,765
400,000 to 499,999	41,607	11,026	9,542	811	1,260	310
500,000 to 999,999	58,343	15,461	16,188	1,376	421	141
1,000,000 to 1,999,999	22,310	5,912	6,381	542	96	40
2,000,000 to 2,999,999	5,792	1,535	1,740	148	21	10
3,000,000 to 3,999,999	2,667	707	659	56	7	3
4,000,000 to 4,999,999	1,452	385	444	38	8	3
5,000,000 and over	4,728	1,253	1,240	105	6	3
Total	10,803,430	\$2,862,909	2,286,383	\$194,241	12,878,514	\$4,544,572

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Other State Tax Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax		Other Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	0	4	19	259	\$2,264	2,964	\$1,386
Zero	0	0	0	0	0	0	0	0
\$1 to \$999	0	0	400	56	0	0	43	0
1,000 to 1,999	0	0	0	0	a	11	3,469	18
2,000 to 2,999	0	0	0	0	0	0	2,708	115
3,000 to 3,999	21	\$0	0	0	0	0	994	57
4,000 to 4,999	21	0	0	0	0	0	3,872	130
5,000 to 5,999	0	0	0	\$0	0	0	975	37
6,000 to 6,999	0	0	0	0	0	0	3,389	811
7,000 to 7,999	422	16	0	0	0	0	623	18
8,000 to 8,999	0	0	0	0	14	67	3,821	152
9,000 to 9,999	43	0	0	0	380	125	2,123	137
10,000 to 10,999	21	0	0	0	0	0	3,730	418
11,000 to 11,999	86	2	21	0	10	11	3,624	97
12,000 to 12,999	65	3	0	0	0	0	5,349	207
13,000 to 13,999	86	2	0	0	a	7	2,827	87
14,000 to 14,999	129	9	21	0	0	0	3,954	154
15,000 to 15,999	86	1	0	0	a	0	2,893	444
16,000 to 16,999	107	4	0	0	0	0	5,652	856
17,000 to 17,999	21	0	0	0	0	0	3,665	261
18,000 to 18,999	105	7	0	0	0	0	3,267	493
19,000 to 19,999	43	0	0	0	a	2	4,694	504
20,000 to 20,999	61	7	0	0	0	0	3,266	245
21,000 to 21,999	1,215	1,674	0	0	0	0	3,994	1,163
22,000 to 22,999	1,236	43	0	0	0	0	5,611	1,279
23,000 to 23,999	1,049	13	0	0	0	0	3,965	256
24,000 to 24,999	61	1	0	0	0	0	5,322	271
25,000 to 25,999	41	4	19	6	0	0	5,220	492
26,000 to 26,999	58	1	21	1	0	0	6,493	262
27,000 to 27,999	0	0	0	0	0	0	4,122	389
28,000 to 28,999	80	1	21	9	0	0	5,819	507
29,000 to 29,999	58	9	42	0	0	0	4,671	374
30,000 to 30,999	20	3	21	1	0	0	4,580	564
31,000 to 31,999	1,276	732	0	0	0	0	4,120	470
32,000 to 32,999	267	28	0	0	0	0	3,086	246
33,000 to 33,999	2,101	573	21	0	0	0	5,272	677
34,000 to 34,999	80	10	21	0	a	7	7,118	783
35,000 to 35,999	465	8	0	0	a	59	3,786	300
36,000 to 36,999	101	56	0	0	0	0	4,310	769
37,000 to 37,999	101	17	40	1	0	0	4,338	1,046
38,000 to 38,999	59	5	0	0	a	0	5,424	914
39,000 to 39,999	1,255	100	0	0	0	0	5,957	1,883
40,000 to 49,999	2,637	441	524	157	455	1,157	41,861	5,418
50,000 to 59,999	2,834	1,223	124	27	313	167	36,764	4,997
60,000 to 69,999	2,576	927	421	93	182	200	33,080	5,680
70,000 to 79,999	1,857	954	252	202	372	166	32,446	6,590
80,000 to 89,999	3,848	2,781	21	0	296	348	21,250	4,718
90,000 to 99,999	4,070	1,469	21	0	270	205	15,829	4,328
100,000 to 149,999	7,608	8,911	0	0	2,586	6,027	46,355	14,019
150,000 to 199,999	6,577	15,627	299	16	2,521	2,377	11,955	4,016
200,000 to 299,999	7,793	20,029	71	190	1,204	8,297	7,554	3,958
300,000 to 399,999	4,230	20,523	27	2	573	3,297	2,055	1,128
400,000 to 499,999	3,221	17,662	17	0	533	3,075	884	557
500,000 to 999,999	6,259	58,869	35	19	510	6,652	969	728
1,000,000 to 1,999,999	3,674	61,708	a	110	211	4,653	384	1,484
2,000,000 to 2,999,999	1,262	28,483	a	2	47	2,408	100	303
3,000,000 to 3,999,999	656	20,680	a	427	22	853	44	1,002
4,000,000 to 4,999,999	377	11,609	a	1	16	713	16	59
5,000,000 and over	1,433	164,027	a	9	25	3,036	72	327
Total	71,760	\$439,252	2,472	\$1,350	10,815	\$46,186	412,729	\$78,586

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Taxes Withheld		Estimated Taxes Paid		Excess State Disability Insurance (SDI)		California Child and Dependent Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	32,193 0	\$43,416 0	9,376 0	\$42,830 0	466 0	\$167 0	70 0	\$15 0
\$1 to \$999	21,431	2,444	2,631	2,383	0	0	148	14
1,000 to 1,999	65,526	1,348	1,183	604	0	0	255	49
2,000 to 2,999	93,119	2,169	936	617	0	0	491	118
3,000 to 3,999	115,438	5,698	4,250	1,840	0	0	575	142
4,000 to 4,999	117,607	5,189	1,957	2,117	0	0	2,020	588
5,000 to 5,999	140,460	8,481	4,479	593	0	0	897	347
6,000 to 6,999	134,145	8,268	3,809	961	0	0	2,600	731
7,000 to 7,999	126,830	9,129	2,647	553	a	1	3,073	1,368
8,000 to 8,999	148,097	11,030	9,925	1,316	0	0	1,786	729
9,000 to 9,999	147,273	13,573	1,088	416	0	0	4,028	2,551
10,000 to 10,999	149,673	15,350	4,667	1,285	0	0	3,727	1,811
11,000 to 11,999	178,034	21,072	2,689	612	19	2	4,749	2,411
12,000 to 12,999	153,340	23,038	4,903	3,591	0	0	3,976	1,914
13,000 to 13,999	170,430	24,705	5,055	1,304	0	0	5,687	2,474
14,000 to 14,999	169,848	25,997	4,278	1,682	0	0	5,282	2,655
15,000 to 15,999	174,279	35,354	2,792	1,021	0	0	5,182	1,968
16,000 to 16,999	170,960	33,307	5,764	2,530	0	0	4,805	2,099
17,000 to 17,999	177,905	36,548	7,767	6,430	0	0	5,984	2,388
18,000 to 18,999	177,263	37,428	7,909	3,525	0	0	10,741	4,957
19,000 to 19,999	163,634	43,559	5,327	3,624	0	0	7,651	3,504
20,000 to 20,999	162,694	42,401	4,288	1,399	0	0	6,370	2,676
21,000 to 21,999	161,433	49,484	8,475	7,232	a	0	7,384	3,012
22,000 to 22,999	154,883	49,589	7,110	3,106	0	0	6,772	2,746
23,000 to 23,999	165,209	56,417	7,803	4,905	0	0	13,164	5,883
24,000 to 24,999	158,343	54,228	9,308	5,038	0	0	7,847	3,187
25,000 to 25,999	164,830	65,313	6,246	2,542	0	0	7,685	2,875
26,000 to 26,999	159,347	72,648	8,436	4,899	0	0	9,058	3,706
27,000 to 27,999	162,790	78,045	6,814	4,464	0	0	8,956	3,622
28,000 to 28,999	160,932	77,757	5,956	3,107	a	0	8,456	3,046
29,000 to 29,999	149,429	82,076	9,351	5,362	21	6	11,466	4,832
30,000 to 30,999	147,169	89,127	7,709	5,055	a	0	8,087	3,003
31,000 to 31,999	124,246	73,507	8,050	4,755	0	0	9,822	3,705
32,000 to 32,999	146,398	97,970	12,455	6,829	0	0	8,453	3,390
33,000 to 33,999	120,221	83,182	11,583	8,938	0	0	6,532	2,227
34,000 to 34,999	138,872	103,294	9,966	5,958	19	11	8,387	2,819
35,000 to 35,999	140,653	106,420	7,226	4,792	0	0	6,300	2,161
36,000 to 36,999	134,769	108,734	9,365	6,658	21	1	7,704	2,353
37,000 to 37,999	117,199	101,864	6,288	6,450	42	1	6,932	2,296
38,000 to 38,999	113,244	107,272	7,660	4,676	23	3	7,491	2,600
39,000 to 39,999	125,968	112,829	8,901	7,670	19	2	8,165	2,884
40,000 to 49,999	1,073,788	1,304,053	89,337	86,652	941	441	80,390	20,903
50,000 to 59,999	833,228	1,404,845	79,079	97,927	1,337	95	60,897	15,567
60,000 to 69,999	659,878	1,399,457	68,827	113,699	6,871	274	55,188	13,987
70,000 to 79,999	538,676	1,384,416	53,371	100,329	27,956	2,008	51,647	10,706
80,000 to 89,999	399,945	1,243,250	50,351	109,496	22,636	2,977	44,571	8,471
90,000 to 99,999	328,735	1,183,527	45,598	109,420	16,670	3,486	32,229	6,509
100,000 to 149,999	890,937	4,508,560	167,393	639,906	70,470	15,538	1,983	474
150,000 to 199,999	303,012	2,494,871	87,911	535,587	29,688	9,174	0	0
200,000 to 299,999	198,042	2,373,564	85,375	835,077	22,560	9,009	12	3
300,000 to 399,999	64,840	1,123,340	38,778	612,787	7,421	3,400	0	0
400,000 to 499,999	32,673	732,057	22,648	496,287	3,415	1,787	0	0
500,000 to 999,999	47,002	1,545,133	39,270	1,391,870	5,447	3,184	0	0
1,000,000 to 1,999,999	17,115	1,051,595	17,006	1,333,811	2,118	1,163	0	0
2,000,000 to 2,999,999	4,655	464,980	4,958	749,249	655	390	0	0
3,000,000 to 3,999,999	2,028	270,328	2,218	486,351	293	193	0	0
4,000,000 to 4,999,999	1,119	186,122	1,245	360,826	145	96	0	0
5,000,000 and over	3,563	1,519,944	4,064	4,356,833	554	388	0	0
Total	11,135,354	\$26,209,296	1,113,855	\$12,599,778	219,815	\$53,798	565,674	\$172,473

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Overpayment		Credit to Next Year's Tax		Total Voluntary Contributions		Refund	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	40,650	\$127,429	4,329	\$17,322	471	\$9	36,844	\$110,017
Zero	356	0	0	0	0	0	356	0
\$1 to \$999	24,145	4,950	2,052	1,896	107	1	22,048	3,054
1,000 to 1,999	63,817	2,375	216	44	194	2	64,550	2,333
2,000 to 2,999	91,184	3,138	301	237	218	5	90,778	2,897
3,000 to 3,999	112,436	8,562	1,446	103	1,464	7	110,777	8,456
4,000 to 4,999	99,162	8,159	367	19	1,527	54	97,566	8,056
5,000 to 5,999	122,899	9,127	369	97	557	7	122,294	9,023
6,000 to 6,999	123,707	9,731	898	554	385	10	123,235	9,166
7,000 to 7,999	118,247	10,561	3,369	418	364	3	114,834	10,140
8,000 to 8,999	139,542	11,965	1,628	180	368	11	139,030	11,778
9,000 to 9,999	133,478	16,496	495	381	873	5	132,588	16,109
10,000 to 10,999	135,760	16,833	516	101	871	11	135,245	16,721
11,000 to 11,999	163,672	31,676	724	262	667	9	162,910	31,404
12,000 to 12,999	144,608	24,147	2,311	893	1,899	23	141,134	23,232
13,000 to 13,999	160,667	25,435	3,162	312	2,224	38	159,982	25,086
14,000 to 14,999	160,970	25,035	589	156	712	10	160,484	24,869
15,000 to 15,999	165,113	32,443	807	255	804	16	164,344	32,171
16,000 to 16,999	169,527	30,363	3,928	675	1,908	27	166,101	29,663
17,000 to 17,999	174,022	36,516	1,034	374	2,221	31	171,435	36,110
18,000 to 18,999	172,945	37,784	1,650	440	3,246	70	171,492	37,274
19,000 to 19,999	159,834	38,799	2,334	2,283	1,868	53	157,740	36,463
20,000 to 20,999	147,652	31,796	1,724	337	1,881	24	146,529	31,435
21,000 to 21,999	155,386	46,291	4,416	2,755	1,049	20	151,279	43,516
22,000 to 22,999	138,466	36,756	2,474	491	580	20	136,540	36,263
23,000 to 23,999	155,587	44,882	2,776	1,008	520	10	153,509	43,864
24,000 to 24,999	151,775	49,298	3,229	853	472	19	149,367	48,422
25,000 to 25,999	156,637	43,695	2,732	781	3,438	50	153,632	42,854
26,000 to 26,999	148,111	49,731	2,035	2,555	577	10	146,351	47,164
27,000 to 27,999	149,481	54,751	2,778	1,124	1,584	15	147,159	53,611
28,000 to 28,999	142,701	48,479	2,923	687	541	8	140,409	47,782
29,000 to 29,999	139,594	53,618	4,396	1,217	1,955	71	136,889	52,331
30,000 to 30,999	133,536	54,070	3,073	1,115	3,048	104	132,125	52,855
31,000 to 31,999	120,832	50,847	5,593	990	730	18	116,011	49,837
32,000 to 32,999	131,611	56,312	3,691	1,288	2,838	47	128,674	54,996
33,000 to 33,999	114,453	53,608	4,505	3,057	1,111	18	111,560	50,533
34,000 to 34,999	130,929	61,689	5,365	1,076	1,691	32	126,868	60,578
35,000 to 35,999	121,185	60,059	3,094	1,243	1,814	20	118,655	58,790
36,000 to 36,999	121,340	58,549	5,649	2,071	3,988	113	117,710	56,432
37,000 to 37,999	105,125	55,403	3,015	1,347	666	14	102,824	54,040
38,000 to 38,999	106,661	59,917	3,878	895	926	19	103,604	58,983
39,000 to 39,999	110,414	58,731	4,653	1,997	1,567	24	106,461	56,708
40,000 to 49,999	938,470	683,350	30,103	14,054	10,406	410	917,654	668,835
50,000 to 59,999	689,443	627,340	30,234	20,837	7,174	224	669,448	606,250
60,000 to 69,999	521,802	573,520	26,919	23,798	6,862	251	503,342	549,435
70,000 to 79,999	400,537	459,814	20,043	17,096	7,967	291	388,321	442,398
80,000 to 89,999	294,514	393,672	18,745	16,764	3,401	174	282,296	375,784
90,000 to 99,999	231,259	332,624	13,115	15,811	4,402	182	223,035	316,557
100,000 to 149,999	568,717	1,026,599	59,526	92,759	11,446	791	531,566	933,277
150,000 to 199,999	185,406	488,258	27,833	70,030	2,901	162	167,680	417,987
200,000 to 299,999	122,188	419,613	31,375	112,091	1,774	186	101,525	307,775
300,000 to 399,999	39,610	195,862	14,953	76,456	397	52	29,997	119,376
400,000 to 499,999	19,673	139,262	8,622	62,867	293	30	13,940	76,406
500,000 to 999,999	30,464	306,381	15,837	159,262	218	28	19,825	147,129
1,000,000 to 1,999,999	12,272	251,700	7,918	164,913	82	23	6,983	86,931
2,000,000 to 2,999,999	3,658	138,458	2,553	96,307	20	7	1,941	42,241
3,000,000 to 3,999,999	1,608	85,369	1,186	61,071	a	0	782	24,295
4,000,000 to 4,999,999	928	65,582	702	48,942	a	2	459	16,617
5,000,000 and over	3,172	712,616	2,571	584,260	10	78	1,360	131,035
Total	9,421,943	\$8,440,026	416,764	\$1,691,206	111,286	\$3,952	9,132,083	\$6,747,345

Footnotes follow this section.

TABLE B-4A.2 (continued)
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2004
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,498	\$1,804	876	\$802
Zero	0	0	0	0
\$1 to \$999	1,815	57	1,013	1
1,000 to 1,999	22,898	153	13,299	114
2,000 to 2,999	14,725	154	8,087	56
3,000 to 3,999	25,779	417	13,787	94
4,000 to 4,999	35,177	1,073	16,591	836
5,000 to 5,999	27,332	434	9,558	277
6,000 to 6,999	20,752	1,171	11,525	939
7,000 to 7,999	19,942	752	14,800	655
8,000 to 8,999	20,946	658	10,133	397
9,000 to 9,999	20,569	1,068	10,904	553
10,000 to 10,999	26,377	1,254	8,106	208
11,000 to 11,999	20,168	544	10,378	264
12,000 to 12,999	20,613	981	4,055	150
13,000 to 13,999	18,117	1,072	10,134	535
14,000 to 14,999	20,113	581	8,487	317
15,000 to 15,999	24,090	1,075	9,475	313
16,000 to 16,999	13,747	1,183	3,044	256
17,000 to 17,999	24,224	2,109	14,040	959
18,000 to 18,999	18,256	1,411	9,121	713
19,000 to 19,999	17,705	2,238	7,119	947
20,000 to 20,999	30,537	3,504	14,531	1,571
21,000 to 21,999	22,631	3,546	10,865	1,188
22,000 to 22,999	30,597	4,495	15,011	2,309
23,000 to 23,999	24,658	3,078	7,386	1,486
24,000 to 24,999	22,919	3,277	6,851	1,115
25,000 to 25,999	23,582	4,438	12,828	2,441
26,000 to 26,999	22,822	4,645	12,450	3,189
27,000 to 27,999	24,193	3,448	11,897	2,226
28,000 to 28,999	25,568	6,941	7,494	2,637
29,000 to 29,999	25,789	7,449	12,039	2,805
30,000 to 30,999	26,131	5,376	11,728	2,395
31,000 to 31,999	13,814	4,944	7,375	2,269
32,000 to 32,999	26,468	5,020	12,863	1,592
33,000 to 33,999	18,560	4,948	7,142	1,777
34,000 to 34,999	21,221	5,604	7,909	1,139
35,000 to 35,999	28,429	5,513	13,692	1,749
36,000 to 36,999	21,791	7,774	6,629	2,925
37,000 to 37,999	22,197	6,226	10,510	2,963
38,000 to 38,999	16,464	4,907	4,300	1,156
39,000 to 39,999	22,298	3,742	11,463	2,169
40,000 to 49,999	228,216	93,182	111,937	43,371
50,000 to 59,999	207,187	94,534	96,275	39,571
60,000 to 69,999	180,811	103,912	77,460	42,121
70,000 to 79,999	167,261	114,618	74,809	53,681
80,000 to 89,999	130,950	108,088	48,802	41,670
90,000 to 99,999	114,550	108,108	46,385	42,341
100,000 to 149,999	381,943	534,628	158,541	212,775
150,000 to 199,999	148,785	369,083	59,408	138,222
200,000 to 299,999	105,664	457,905	44,989	192,019
300,000 to 399,999	40,031	297,038	17,588	128,311
400,000 to 499,999	20,945	209,639	9,053	90,236
500,000 to 999,999	29,720	495,103	13,586	219,352
1,000,000 to 1,999,999	10,219	356,198	5,257	175,554
2,000,000 to 2,999,999	2,413	148,340	1,359	79,918
3,000,000 to 3,999,999	1,052	91,799	612	49,269
4,000,000 to 4,999,999	532	66,166	332	40,238
5,000,000 and over	1,398	430,098	904	262,293
Total	2,658,199	\$4,197,499	1,166,799	\$1,901,429

Footnotes follow this section.

TABLE B-4B
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
SINGLE

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California Adjustments (Thousands)	California AGI (Thousands)	California Deductions (Thousands)	Taxable Income (Thousands)	Total Tax Liability (Thousands)
	All	Taxable						
Negative	105,907	1,406	\$-3,208,182	\$553,984	\$-2,674,927	\$712,108	0	\$717
Zero	2,529	0	23,323	-23,323	0	18,524	0	0
\$1 to \$999	105,553	1,478	195,495	-150,005	46,322	314,965	\$264	3
1,000 to 1,999	142,528	25,863	249,528	-34,346	217,323	358,178	17,796	161
2,000 to 2,999	156,303	15,309	401,809	-11,314	390,500	503,562	13,010	241
3,000 to 3,999	174,147	61,928	618,724	-9,871	610,655	694,852	73,146	799
4,000 to 4,999	143,621	60,237	692,866	-48,798	645,151	489,854	194,732	1,457
5,000 to 5,999	166,131	46,351	943,289	-30,501	917,459	559,468	385,610	1,154
6,000 to 6,999	165,867	42,978	1,088,569	-20,164	1,069,397	572,107	526,988	2,191
7,000 to 7,999	149,610	32,641	1,144,722	-24,251	1,120,658	527,287	623,891	1,446
8,000 to 8,999	161,998	31,872	1,373,090	-343	1,375,441	614,634	812,974	1,816
9,000 to 9,999	167,104	27,599	1,624,648	-50,551	1,579,550	616,160	997,013	1,888
10,000 to 10,999	150,293	51,959	1,609,080	-32,121	1,579,703	606,160	1,025,084	2,918
11,000 to 11,999	157,970	71,911	1,827,270	-17,943	1,812,904	569,208	1,261,756	3,139
12,000 to 12,999	140,208	64,025	1,785,067	-34,586	1,752,191	600,764	1,210,059	5,883
13,000 to 13,999	135,359	77,461	1,869,142	-44,348	1,825,159	540,393	1,309,802	4,675
14,000 to 14,999	126,936	93,529	1,840,373	529	1,841,602	540,652	1,330,510	6,280
15,000 to 15,999	132,690	105,235	2,094,186	-46,347	2,055,425	541,505	1,532,644	8,097
16,000 to 16,999	117,035	95,803	1,947,675	-20,139	1,929,009	488,921	1,456,895	9,121
17,000 to 17,999	128,911	102,420	2,283,143	-37,232	2,249,717	568,874	1,704,184	11,038
18,000 to 18,999	108,606	84,650	2,028,963	-30,746	2,002,802	584,816	1,494,724	11,489
19,000 to 19,999	108,166	88,129	2,134,021	-28,287	2,106,492	496,147	1,612,466	15,429
20,000 to 20,999	106,066	90,211	2,225,892	-49,625	2,176,270	525,649	1,678,410	18,064
21,000 to 21,999	100,292	86,080	2,213,936	-53,539	2,160,878	499,847	1,677,039	20,662
22,000 to 22,999	94,571	86,060	2,159,396	-34,161	2,127,039	450,680	1,685,294	23,419
23,000 to 23,999	93,829	86,123	2,266,957	-61,688	2,205,123	452,883	1,759,601	25,443
24,000 to 24,999	86,221	78,527	2,165,692	-58,226	2,108,719	753,056	1,632,693	24,532
25,000 to 25,999	89,816	84,471	2,353,904	-62,771	2,291,133	466,342	1,835,175	30,756
26,000 to 26,999	96,461	85,252	2,627,477	-70,780	2,557,511	533,090	2,042,311	35,830
27,000 to 27,999	83,457	78,760	2,359,263	-65,082	2,294,181	457,142	1,844,070	35,284
28,000 to 28,999	83,137	77,974	2,441,158	-72,728	2,368,430	482,451	1,907,435	39,821
29,000 to 29,999	84,293	81,128	2,563,338	-78,140	2,485,249	459,828	2,030,742	45,883
30,000 to 30,999	79,982	75,509	2,508,821	-65,485	2,443,281	556,059	1,925,281	46,866
31,000 to 31,999	61,210	58,560	1,984,153	-57,136	1,929,838	391,928	1,545,135	37,286
32,000 to 32,999	70,114	67,928	2,365,322	-84,585	2,280,861	384,380	1,904,998	51,749
33,000 to 33,999	60,040	58,389	2,101,633	-88,705	2,012,904	428,491	1,591,752	41,713
34,000 to 34,999	64,630	63,438	2,340,216	-109,131	2,231,085	412,001	1,821,912	50,882
35,000 to 35,999	63,994	63,441	2,328,887	-58,561	2,270,326	367,961	1,903,665	55,990
36,000 to 36,999	66,005	63,687	2,495,870	-101,673	2,410,334	442,448	1,978,144	61,685
37,000 to 37,999	55,480	53,098	2,157,224	-75,496	2,081,728	438,316	1,655,295	52,345
38,000 to 38,999	48,677	47,715	1,955,586	-82,353	1,875,349	325,280	1,553,784	52,404
39,000 to 39,999	54,639	53,506	2,232,306	-75,345	2,156,944	425,061	1,735,076	57,953
40,000 to 49,999	479,329	471,085	21,965,665	-553,772	21,412,523	3,888,379	17,604,630	696,745
50,000 to 59,999	317,592	314,470	17,774,550	-382,007	17,389,783	3,052,528	14,395,885	695,030
60,000 to 69,999	204,922	203,595	13,568,873	-299,199	13,269,704	2,222,046	11,053,845	608,772
70,000 to 79,999	150,643	149,453	11,436,242	-227,165	11,209,096	1,964,256	9,314,126	558,514
80,000 to 89,999	93,595	93,348	8,084,006	-146,579	7,937,427	1,345,427	6,595,628	419,039
90,000 to 99,999	58,349	58,246	5,616,944	-88,188	5,528,756	843,874	4,686,642	315,313
100,000 to 149,999	135,536	134,977	16,465,413	-256,710	16,208,824	2,605,213	13,609,174	985,420
150,000 to 199,999	44,441	44,332	7,648,921	14,023	7,662,944	955,144	6,715,174	530,677
200,000 to 299,999	30,302	30,181	7,256,293	1,597	7,257,891	819,417	6,447,350	534,857
300,000 to 399,999	12,213	12,163	4,207,836	-4,185	4,203,650	333,287	3,874,149	331,501
400,000 to 499,999	5,778	5,752	2,563,714	7,723	2,571,437	165,047	2,408,224	208,908
500,000 to 999,999	8,418	8,382	5,685,400	43,142	5,728,542	381,432	5,362,444	473,051
1,000,000 to 1,999,999	3,270	3,248	4,316,956	136,810	4,453,765	239,280	4,215,003	371,629
2,000,000 to 2,999,999	930	925	2,213,793	33,793	2,247,585	117,953	2,131,225	189,819
3,000,000 to 3,999,999	396	396	1,313,603	47,950	1,361,553	70,595	1,290,958	114,249
4,000,000 to 4,999,999	199	198	808,062	78,578	886,640	42,416	844,395	75,267
5,000,000 and over	602	602	8,634,396	204,773	8,839,169	784,481	8,058,551	714,481
Total	6,036,900	4,153,992	\$209,974,499	\$-2,935,328	\$207,089,007	\$40,602,808	\$171,898,763	\$8,721,785

Footnotes follow this section.

TABLE B-4C
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
MARRIED FILING JOINTLY

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California Adjustments (Thousands)	California AGI (Thousands)	California Deductions (Thousands)	Taxable Income (Thousands)	Total Tax Liability (Thousands)
	All	Taxable						
Negative	54,907	1,701	\$-6,650,762	\$880,689	\$-5,769,257	\$1,409,813	\$0	\$2,716
Zero	429	0	3,263	-3,263	0	2,712	0	0
\$1 to \$999	9,631	0	67,486	-64,705	2,781	91,724	4	0
1,000 to 1,999	8,883	22	-8,602	20,971	12,598	73,076	0	16
2,000 to 2,999	12,437	380	48,800	-17,598	31,201	133,046	0	3
3,000 to 3,999	13,513	401	41,776	5,670	47,446	121,041	0	25
4,000 to 4,999	20,364	1,035	111,850	-22,609	91,034	168,371	0	25
5,000 to 5,999	19,380	568	110,839	-3,002	107,838	168,899	0	31
6,000 to 6,999	21,407	467	137,426	757	138,927	173,858	3,484	7
7,000 to 7,999	35,567	41	293,120	-27,930	265,867	339,851	28,895	2
8,000 to 8,999	28,294	1,510	247,708	-7,394	240,314	250,503	47,731	116
9,000 to 9,999	25,398	1,101	244,586	-4,364	240,222	208,203	68,045	48
10,000 to 10,999	30,590	41	321,817	-292	321,847	260,763	106,638	1
11,000 to 11,999	37,635	94	474,183	-41,232	433,673	304,326	170,188	14
12,000 to 12,999	36,029	1,332	491,064	-40,898	452,007	320,592	181,963	21
13,000 to 13,999	43,563	107	609,247	-19,583	591,488	334,906	275,157	12
14,000 to 14,999	53,734	1,236	794,221	-16,379	777,841	434,872	381,985	19
15,000 to 15,999	50,506	212	818,685	-35,842	783,286	430,234	378,611	10
16,000 to 16,999	42,551	646	727,395	-35,910	700,341	357,021	366,182	17
17,000 to 17,999	51,677	315	912,677	-12,425	901,520	411,793	509,889	21
18,000 to 18,999	64,581	407	1,242,277	-48,608	1,194,152	566,331	642,513	20
19,000 to 19,999	49,978	397	1,014,154	-40,359	974,157	457,333	537,599	20
20,000 to 20,999	49,308	470	1,033,793	-22,627	1,011,516	444,462	589,351	22
21,000 to 21,999	51,357	5,280	1,149,257	-44,195	1,105,204	478,358	649,288	812
22,000 to 22,999	47,100	1,985	1,103,905	-42,419	1,061,486	447,311	625,890	131
23,000 to 23,999	59,041	3,883	1,438,074	-53,340	1,384,878	527,975	870,600	218
24,000 to 24,999	52,613	4,827	1,329,926	-41,804	1,288,634	500,022	798,606	282
25,000 to 25,999	63,989	8,129	1,689,895	-61,148	1,630,950	626,860	1,033,009	470
26,000 to 26,999	48,610	3,638	1,337,886	-51,144	1,286,875	435,559	862,696	252
27,000 to 27,999	59,021	11,313	1,673,106	-50,425	1,623,715	550,111	1,080,970	516
28,000 to 28,999	57,140	10,235	1,700,757	-70,595	1,630,163	552,724	1,087,036	651
29,000 to 29,999	57,044	12,787	1,663,202	14,899	1,678,152	597,663	1,098,016	1,159
30,000 to 30,999	56,139	17,342	1,807,536	-97,979	1,710,499	675,546	1,129,326	1,791
31,000 to 31,999	53,318	13,490	1,754,982	-76,087	1,678,894	601,659	1,091,696	1,489
32,000 to 32,999	55,673	19,906	1,916,875	-109,153	1,809,470	559,504	1,270,342	2,312
33,000 to 33,999	48,954	16,832	1,736,822	-96,858	1,639,972	605,984	1,107,746	1,991
34,000 to 34,999	62,289	22,412	2,258,969	-112,531	2,146,486	662,405	1,495,733	2,772
35,000 to 35,999	55,450	23,728	2,088,318	-119,622	1,968,697	578,685	1,395,420	3,184
36,000 to 36,999	58,331	28,156	2,214,336	-85,737	2,128,704	609,939	1,522,281	4,826
37,000 to 37,999	48,953	21,380	1,962,866	-127,373	1,835,555	545,058	1,297,011	5,218
38,000 to 38,999	50,542	23,874	2,061,957	-115,535	1,946,275	553,445	1,399,609	4,698
39,000 to 39,999	55,741	26,499	2,322,834	-123,700	2,201,645	617,750	1,587,843	7,298
40,000 to 49,999	488,615	287,821	23,392,470	-1,420,790	21,972,917	6,204,991	15,845,643	100,325
50,000 to 59,999	467,372	375,514	27,172,724	-1,451,605	25,723,883	6,514,538	19,240,283	233,279
60,000 to 69,999	417,841	382,252	28,277,859	-1,196,458	27,083,270	6,521,693	20,573,455	370,481
70,000 to 79,999	369,067	350,871	28,419,749	-814,883	27,605,049	6,344,039	21,272,839	514,548
80,000 to 89,999	302,480	295,815	26,378,173	-691,248	25,684,043	5,615,617	20,078,765	605,974
90,000 to 99,999	270,867	267,638	26,175,655	-520,604	25,656,061	5,403,414	20,262,885	719,818
100,000 to 149,999	777,785	773,049	95,026,002	-1,171,707	93,854,266	18,620,525	75,390,768	3,583,815
150,000 to 199,999	284,418	283,902	49,083,184	-438,337	48,644,888	8,217,720	40,448,051	2,487,271
200,000 to 299,999	191,402	190,878	46,016,284	-166,026	45,850,554	6,814,361	39,053,777	2,771,791
300,000 to 399,999	65,085	64,892	22,222,340	50,817	22,273,247	2,559,398	19,723,041	1,546,624
400,000 to 499,999	33,931	33,817	15,033,508	78,004	15,111,446	1,477,355	13,640,536	1,114,644
500,000 to 999,999	49,936	49,774	33,556,659	404,755	33,961,162	2,283,788	31,693,164	2,678,651
1,000,000 to 1,999,999	18,451	18,362	24,917,440	313,461	25,230,725	1,149,853	24,098,717	2,095,466
2,000,000 to 2,999,999	4,916	4,899	11,705,688	212,759	11,918,450	497,374	11,444,337	1,009,957
3,000,000 to 3,999,999	2,136	2,121	7,221,555	133,964	7,355,519	321,941	7,037,022	620,934
4,000,000 to 4,999,999	1,207	1,201	5,285,196	74,876	5,360,072	212,403	5,147,957	457,687
5,000,000 and over	3,659	3,655	51,130,347	539,036	51,669,305	2,837,545	48,843,239	4,348,605
Total	5,550,835	3,674,638	\$557,313,341	\$-7,085,666	\$550,261,911	\$99,786,845	\$459,485,831	\$25,303,101

Footnotes follow this section.

TABLE B-4D
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California Adjustments (Thousands)	California AGI (Thousands)	California Deductions (Thousands)	Taxable Income (Thousands)	Total Tax Liability (Thousands)
	All	Taxable						
Negative	2,845	21	\$-517,870	\$34,829	\$-483,041	\$53,938	\$0	\$225
Zero	a	0	399	-399	0	3	0	0
\$1 to \$999	5,793	379	19,623	-17,025	2,598	31,201	0	55
1,000 to 1,999	2,533	0	4,129	-338	3,792	10,461	0	0
2,000 to 2,999	5,317	0	16,251	-1,430	14,821	25,240	0	0
3,000 to 3,999	531	0	2,851	-836	2,016	1,869	336	0
4,000 to 4,999	2,798	21	11,702	302	12,004	8,861	3,146	0
5,000 to 5,999	1,957	21	16,537	-5,623	10,914	6,263	4,669	0
6,000 to 6,999	772	21	-3,854	8,906	5,053	11,918	1,136	1
7,000 to 7,999	4,683	0	43,853	-8,335	35,519	14,655	20,864	0
8,000 to 8,999	698	21	8,910	-2,857	6,053	2,424	3,717	1
9,000 to 9,999	3,671	0	41,193	-6,692	34,501	22,057	18,437	0
10,000 to 10,999	340	86	3,241	359	3,600	1,861	2,206	0
11,000 to 11,999	5,816	1,407	73,588	-5,905	67,683	37,069	45,413	41
12,000 to 12,999	6,885	126	89,829	-4,516	85,313	24,896	60,686	8
13,000 to 13,999	4,758	3,834	73,240	-8,218	65,022	21,729	44,023	240
14,000 to 14,999	4,467	3,005	66,645	-1,630	65,015	19,490	45,533	213
15,000 to 15,999	3,161	1,418	52,993	-3,593	49,400	14,071	35,504	64
16,000 to 16,999	303	152	4,052	926	4,979	1,589	3,446	13
17,000 to 17,999	5,392	2,768	94,298	-415	93,883	28,810	65,146	284
18,000 to 18,999	1,373	1,228	26,028	-267	25,761	5,448	20,338	157
19,000 to 19,999	2,165	1,544	42,657	-805	41,852	11,635	30,326	116
20,000 to 20,999	3,271	3,148	64,667	1,877	66,544	29,844	37,073	177
21,000 to 21,999	5,388	4,132	121,237	-5,210	116,027	19,373	96,654	953
22,000 to 22,999	1,745	1,665	42,026	-2,475	39,551	6,662	32,889	471
23,000 to 23,999	1,537	323	32,907	3,313	36,219	5,889	30,331	51
24,000 to 24,999	3,472	3,430	87,593	-2,568	85,025	16,253	68,771	1,051
25,000 to 25,999	2,862	2,759	74,863	-1,787	73,076	20,423	52,653	511
26,000 to 26,999	2,580	2,517	68,817	-72	68,744	18,736	50,008	479
27,000 to 27,999	247	186	7,039	-214	6,825	1,749	5,076	75
28,000 to 28,999	2,023	1,960	63,767	-5,779	57,988	8,679	49,309	1,057
29,000 to 29,999	1,341	146	39,934	-256	39,678	29,524	10,403	65
30,000 to 30,999	1,486	1,402	56,832	-11,513	45,318	7,785	37,542	795
31,000 to 31,999	181	141	6,449	-744	5,706	1,294	4,412	71
32,000 to 32,999	4,601	4,560	149,971	-341	149,630	21,802	127,828	3,192
33,000 to 33,999	1,343	1,301	44,889	-188	44,701	9,508	35,193	868
34,000 to 34,999	4,700	4,313	168,273	-5,883	162,390	32,377	130,384	2,574
35,000 to 35,999	1,030	989	38,869	-2,525	36,344	7,876	28,468	624
36,000 to 36,999	2,020	1,633	80,283	-7,183	73,100	16,161	57,004	1,070
37,000 to 37,999	4,660	4,618	175,784	-641	175,143	52,537	122,605	2,793
38,000 to 38,999	2,711	2,648	106,965	-2,784	104,180	33,996	70,184	1,746
39,000 to 39,999	1,379	1,338	54,613	-333	54,280	12,989	41,310	1,242
40,000 to 49,999	17,485	15,758	766,949	10,783	777,732	244,063	533,669	17,757
50,000 to 59,999	8,225	7,969	458,577	-5,806	452,771	95,663	357,108	15,681
60,000 to 69,999	7,090	7,068	472,390	-15,613	456,778	87,930	369,086	19,106
70,000 to 79,999	2,891	2,891	216,466	-2,034	214,432	28,520	185,912	11,134
80,000 to 89,999	3,251	3,230	286,117	-7,340	278,777	55,915	222,861	13,723
90,000 to 99,999	2,247	2,247	227,140	-12,324	214,815	44,151	170,664	11,192
100,000 to 149,999	6,755	6,752	826,909	-14,179	812,731	196,027	616,922	43,834
150,000 to 199,999	1,618	1,616	285,163	-5,240	279,922	23,586	256,555	20,604
200,000 to 299,999	1,602	1,591	378,787	9,626	388,413	40,784	347,844	28,871
300,000 to 399,999	602	600	209,453	582	210,035	20,816	189,291	15,964
400,000 to 499,999	382	379	162,132	6,475	168,607	14,893	154,258	13,569
500,000 to 999,999	861	856	483,103	81,890	564,993	41,266	524,364	46,063
1,000,000 to 1,999,999	358	354	493,388	15,470	508,858	34,169	474,928	41,952
2,000,000 to 2,999,999	129	128	307,227	3,490	310,717	18,335	293,944	25,601
3,000,000 to 3,999,999	59	58	202,601	2,482	205,083	10,807	194,276	17,225
4,000,000 to 4,999,999	a	36	150,507	10,938	161,446	9,569	151,877	13,705
5,000,000 and over	182	182	4,416,297	134,522	4,550,819	341,426	4,209,393	383,186
Total	168,613	110,979	\$11,999,278	\$144,854	\$12,144,133	\$2,016,864	\$10,745,975	\$760,452

Footnotes follow this section.

TABLE B-4E
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year

HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California Adjustments (Thousands)	California AGI (Thousands)	California Deductions (Thousands)	Taxable Income (Thousands)	Total Tax Liability (Thousands)
	All	Taxable						
Negative	6,547	97	\$-368,950	\$27,651	\$-341,410	\$114,050	\$0	\$12
Zero	715	0	3,050	-3,050	0	4,553	0	0
\$1 to \$999	7,462	0	54,655	-51,572	3,418	56,980	0	0
1,000 to 1,999	7,962	1,100	16,448	-4,973	11,474	52,913	0	8
2,000 to 2,999	14,220	43	50,031	-14,201	35,829	99,252	0	2
3,000 to 3,999	14,938	379	78,520	-27,506	51,014	101,319	0	28
4,000 to 4,999	22,071	1,035	114,207	-15,557	98,894	145,785	0	62
5,000 to 5,999	28,409	64	180,998	-25,857	155,145	195,215	0	2
6,000 to 6,999	32,598	154	226,667	-14,307	213,080	224,627	6,546	3
7,000 to 7,999	39,076	107	329,030	-37,477	293,696	270,895	44,231	3
8,000 to 8,999	32,867	680	302,918	-23,692	279,476	213,709	70,029	15
9,000 to 9,999	40,328	150	413,410	-32,850	382,225	265,857	122,925	7
10,000 to 10,999	42,482	1,482	468,841	-24,263	447,338	351,414	162,621	42
11,000 to 11,999	54,140	1,415	640,945	-20,405	620,540	356,322	270,949	37
12,000 to 12,999	45,170	277	583,475	-21,512	563,241	298,070	271,073	8
13,000 to 13,999	47,838	203	664,095	-20,155	645,951	315,818	332,100	15
14,000 to 14,999	56,551	1,748	841,800	-23,646	818,703	405,065	434,227	58
15,000 to 15,999	54,501	889	858,815	-15,528	843,287	356,842	488,385	41
16,000 to 16,999	60,852	1,707	1,003,331	1,876	1,005,207	419,790	590,273	67
17,000 to 17,999	54,942	1,763	980,793	-19,538	961,591	408,636	574,060	58
18,000 to 18,999	60,521	1,953	1,130,708	-11,802	1,119,126	430,234	693,199	91
19,000 to 19,999	56,938	1,244	1,128,334	-17,846	1,110,745	409,804	706,382	89
20,000 to 20,999	50,325	1,213	1,041,003	-7,630	1,033,373	357,602	677,301	145
21,000 to 21,999	42,431	1,908	919,073	-7,836	911,303	297,581	616,650	403
22,000 to 22,999	47,012	2,730	1,069,850	-12,666	1,057,978	326,578	734,117	127
23,000 to 23,999	51,315	1,933	1,220,844	-16,667	1,204,177	371,659	833,834	119
24,000 to 24,999	52,055	1,688	1,290,433	-15,298	1,275,143	390,957	887,196	124
25,000 to 25,999	45,402	1,676	1,168,562	-11,691	1,156,871	342,780	816,237	128
26,000 to 26,999	43,155	1,274	1,144,330	1,628	1,145,958	362,749	784,290	119
27,000 to 27,999	46,453	1,816	1,278,570	-6,207	1,279,526	346,196	928,546	182
28,000 to 28,999	45,515	6,032	1,316,892	-18,095	1,298,797	339,262	934,249	1,171
29,000 to 29,999	32,279	2,659	959,614	-8,589	951,025	255,433	700,151	424
30,000 to 30,999	34,799	7,567	1,066,983	-7,139	1,059,921	302,461	764,957	211
31,000 to 31,999	30,825	7,499	977,191	-6,194	970,997	246,327	726,852	352
32,000 to 32,999	35,007	8,023	1,156,423	-18,340	1,138,083	297,744	840,813	607
33,000 to 33,999	28,294	7,870	957,624	-10,532	947,091	234,840	713,230	1,375
34,000 to 34,999	27,819	6,906	970,050	-10,677	959,373	280,071	680,338	1,083
35,000 to 35,999	32,530	7,350	1,163,483	-9,711	1,153,772	275,278	881,143	966
36,000 to 36,999	22,252	9,244	829,559	-18,012	811,554	278,444	600,274	851
37,000 to 37,999	25,072	12,657	952,593	-12,596	939,997	226,112	714,224	1,805
38,000 to 38,999	24,109	11,212	937,058	-8,567	928,491	241,868	687,037	1,931
39,000 to 39,999	23,367	11,272	930,772	-7,072	923,700	218,733	705,788	2,566
40,000 to 49,999	206,730	144,285	9,330,139	-88,685	9,241,468	2,213,775	7,032,780	46,512
50,000 to 59,999	112,984	98,637	6,258,765	-78,546	6,180,258	1,445,502	4,735,748	73,891
60,000 to 69,999	77,279	71,782	5,074,652	-80,185	4,994,467	1,215,601	3,779,487	94,315
70,000 to 79,999	49,339	47,728	3,658,918	15,612	3,674,530	868,578	2,808,982	92,912
80,000 to 89,999	26,894	26,586	2,309,917	-33,480	2,276,437	492,320	1,784,592	71,631
90,000 to 99,999	16,166	16,165	1,562,893	-28,532	1,534,361	317,889	1,216,588	56,673
100,000 to 149,999	37,887	37,883	4,512,693	-46,485	4,466,208	882,055	3,584,412	199,284
150,000 to 199,999	5,700	5,695	995,128	-664	994,464	140,117	854,903	59,396
200,000 to 299,999	6,154	6,126	1,470,419	10,087	1,480,506	204,170	1,277,171	97,882
300,000 to 399,999	2,248	2,237	770,528	403	770,931	90,768	680,199	55,803
400,000 to 499,999	950	946	419,412	-263	419,148	45,867	373,665	31,302
500,000 to 999,999	1,671	1,660	1,106,393	9,751	1,116,144	106,286	1,010,983	85,342
1,000,000 to 1,999,999	618	612	816,380	10,109	826,488	44,517	781,980	68,154
2,000,000 to 2,999,999	150	150	358,991	5,050	364,040	16,270	347,768	30,404
3,000,000 to 3,999,999	81	81	277,529	1,588	279,117	23,063	256,054	22,742
4,000,000 to 4,999,999	25	25	109,974	2,978	112,952	1,680	111,272	9,696
5,000,000 and over	135	135	2,162,832	-522	2,162,717	104,558	2,058,159	185,822
Total	2,066,154	589,751	\$72,248,596	\$-909,887	\$71,359,940	\$19,702,844	\$52,688,969	\$1,297,097

Footnotes follow this section.

TABLE B-4F
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2004 Taxable Year
SURVIVING SPOUSE

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California Adjustments (Thousands)	California AGI (Thousands)	California Deductions (Thousands)	Taxable Income (Thousands)	Total Tax Liability (Thousands)
	All	Taxable						
Negative	49	0	\$-3,205	\$-4,835	\$-8,041	\$1,515	\$0	\$0
Zero	0	0	0	0	0	0	0	0
\$1 to \$999	82	0	15,276	-15,275	0	517	0	0
1,000 to 1,999	43	0	65	0	65	738	0	0
2,000 to 2,999	21	0	46	0	46	136	0	0
3,000 to 3,999	64	0	220	0	220	662	0	0
4,000 to 4,999	1,291	0	5,282	0	5,282	8,759	0	0
5,000 to 5,999	43	0	222	11	233	271	0	0
6,000 to 6,999	89	0	832	-259	573	566	6	0
7,000 to 7,999	1,334	0	10,347	-71	10,276	8,446	1,830	0
8,000 to 8,999	64	0	555	0	555	407	148	0
9,000 to 9,999	107	0	1,006	0	1,006	696	310	0
10,000 to 10,999	64	0	661	0	661	407	254	0
11,000 to 11,999	86	0	904	65	969	737	271	0
12,000 to 12,999	21	0	261	0	261	136	126	0
13,000 to 13,999	1,334	0	17,739	0	17,739	8,446	9,293	0
14,000 to 14,999	107	0	1,565	-12	1,552	986	566	0
15,000 to 15,999	151	0	2,030	311	2,340	1,106	1,234	0
16,000 to 16,999	64	0	1,055	0	1,055	407	648	0
17,000 to 17,999	43	0	754	0	754	271	483	0
18,000 to 18,999	64	0	1,096	77	1,173	667	515	0
19,000 to 19,999	86	0	1,692	-2	1,690	971	843	0
20,000 to 20,999	103	0	2,159	-26	2,134	805	1,328	0
21,000 to 21,999	80	0	1,852	-128	1,724	677	1,048	0
22,000 to 22,999	82	0	1,916	-80	1,835	617	1,219	0
23,000 to 23,999	1,277	0	29,868	0	29,868	8,389	21,479	0
24,000 to 24,999	59	0	1,211	221	1,433	984	622	0
25,000 to 25,999	103	0	2,711	-110	2,601	862	1,739	0
26,000 to 26,999	101	0	2,872	-172	2,700	1,396	1,428	0
27,000 to 27,999	157	0	4,800	-451	4,348	2,505	2,215	0
28,000 to 28,999	61	0	1,817	-65	1,752	425	1,327	0
29,000 to 29,999	101	0	3,132	-161	2,971	959	2,012	0
30,000 to 30,999	0	0	0	0	0	0	0	0
31,000 to 31,999	40	0	1,210	56	1,266	1,097	417	0
32,000 to 32,999	63	0	2,049	-18	2,031	1,081	950	0
33,000 to 33,999	38	0	612	669	1,281	653	628	0
34,000 to 34,999	77	0	3,211	-555	2,656	519	2,137	0
35,000 to 35,999	141	0	5,353	-302	5,051	1,843	3,208	0
36,000 to 36,999	42	0	1,510	5	1,515	264	1,251	0
37,000 to 37,999	103	0	4,174	-308	3,866	1,035	2,831	0
38,000 to 38,999	62	21	2,644	-283	2,361	390	1,971	3
39,000 to 39,999	103	42	4,125	-65	4,060	1,094	2,967	3
40,000 to 49,999	372	146	17,065	-238	16,827	4,213	12,614	36
50,000 to 59,999	513	350	28,878	-1,217	27,661	7,827	19,835	175
60,000 to 69,999	248	248	16,470	-83	16,387	3,421	12,966	234
70,000 to 79,999	206	166	15,609	-408	15,201	4,329	10,872	222
80,000 to 89,999	208	208	17,901	-113	17,789	3,683	14,106	417
90,000 to 99,999	162	83	16,364	-1,307	15,057	6,762	8,295	259
100,000 to 149,999	300	300	34,661	4,251	38,913	3,383	35,530	2,038
150,000 to 199,999	100	100	17,539	-1,657	15,882	8,067	7,815	274
200,000 to 299,999	106	105	26,059	-1,158	24,902	3,453	21,449	1,534
300,000 to 399,999	61	61	21,472	-161	21,312	1,597	19,715	1,585
400,000 to 499,999	0	0	0	0	0	0	0	0
500,000 to 999,999	17	17	10,179	-71	10,108	1,554	8,554	711
1,000,000 to 1,999,999	11	11	14,329	207	14,536	1,013	13,523	1,200
2,000,000 to 2,999,999	a	a	4,924	-283	4,641	1,651	2,990	270
3,000,000 to 3,999,999	a	a	10,810	33	10,843	33	10,810	993
4,000,000 to 4,999,999	a	a	8,838	3	8,840	760	8,080	742
5,000,000 and over	a	a	8,634	145	8,779	1,810	6,969	644
Total	10,315	1,866	\$405,359	\$-23,817	\$381,541	\$115,998	\$281,424	\$11,341

Footnotes follow this section.

TABLE B-4G
Personal Income Tax
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
PART-YEAR RESIDENT and NON-RESIDENT RETURNS
2004 Taxable Year

Element	Number of Returns	Amount (Thousands)
Synopsis of California Tax Liability Computations		
Number of Returns - All	680,451	-
Number of Returns - Taxable	434,275	-
Federal AGI	680,451	\$173,570,259
California Adjustments	405,522	12,740,289
California AGI	680,451	7,527,828
California Deductions	680,451	18,021,607
Taxable Income	680,451	177,857,094
Total Tax Liability	680,451	1,685,546
Elements of California Tax Liability Computations		
Salaries and Wages	537,038	61,948,390
Interest	396,790	9,070,861
Dividends	277,578	10,576,347
Business Income - Profit ⁸	80,204	3,620,166
Business Income - Loss ⁸	40,130	5,077,974
Net Sale of Capital Assets - Profit	157,110	70,150,376
Net Sale of Capital Assets - Loss	107,362	266,779
Taxable Pensions and Annuities	117,144	3,566,393
Rents and Royalties - Profit	54,157	2,623,333
Rents and Royalties - Loss	50,189	1,939,988
Partnerships and S Corporations - Profit ⁹	96,396	45,619,758
Partnerships and S Corporations - Loss ⁹	87,880	16,933,536
Estate and Trusts - Profit	12,753	853,393
Estate and Trusts - Loss	1,240	540,450
Farm Income - Profit	1,973	46,907
Farm Income - Loss	7,080	372,404
All Other Income Sources - Profit ¹⁰	481,181	8,408,302
All Other Income Sources - Loss ¹⁰	53,981	17,850,690
Total Income	644,102	173,405,044
Individual Retirement Plan ^{11, 12}	26,458	105,438
Student Loan	53,267	33,569
Tuition & Fees	23,124	40,626
Moving Expenses	109,382	409,412
Half Self-Employment Tax ¹²	114,753	385,483
Self-Employed Health Insurance ¹²	47,396	351,433
Self-Employed Retirement Plan ¹²	27,525	902,599
Penalty on Early Withdrawal on Savings	4,247	759
Alimony Paid	4,566	132,370
Total Adjustments ¹³	284,535	2,373,576

Element	Number of Returns	Amount (Thousands)
Elements of California Tax Liability Computations (continued)		
California Adjustments - Subtractions	332,842	15,330,308
California Adjustments - Additions	177,351	28,070,597
Medical Expenses	51,245	427,676
State and Local Income Taxes	306,097	7,785,849
Real Estate Taxes	255,566	1,849,535
Personal Property Taxes	119,902	59,246
Other Taxes	36,750	106,507
Total Taxes	310,539	9,801,138
Mortgage Interest	229,692	3,524,458
Points, Investment and Personal Interest	76,037	2,676,448
Total Interest	240,331	6,200,906
Cash/Check Contributions	245,465	4,223,028
Non-Cash Contributions	167,183	2,481,361
Contribution Carryover	11,078	2,746,945
Total Contributions ¹⁴	257,409	7,135,695
Casualty and Theft Losses	206	4,674
All Other Deductions ¹⁵	112,422	2,172,861
Total Federal Itemized Deductions	310,177	22,122,460
Calif. Adjs. to Fed. Itemized Deductions	521,306	9,251,870
California Itemized Deductions	333,173	16,504,272
California Standard Deductions	347,280	1,517,335
Personal Exemption Credit ¹⁵	1,011,750	85,999
Dependent Exemption Credit	425,379	112,726
Senior/Blind Exemption Credits	110,619	9,403
Total Exemption Credits Allowed	578,086	168,457
Other Special Credits	1,459	6,586
Renters Credit	22,133	1,030
Excess State Disability Insurance (SDI)	4,154	902
California Child and Dependent Credit	6,666	1,217
Total Special Credits	34,716	157,178
G-1 Tax/5870A Tax	219	19
Alternative Minimum Tax	2,566	4,462
Other Taxes	14,810	6,097
Taxes Withheld	432,013	952,206
Estimated Taxes Paid	69,554	876,939
Credit to Next Year's Tax	28,865	142,274
Overpayment	413,643	692,807
Total Voluntary Contributions	8,088	218
Refund	390,064	551,795
Tax Due	164,412	299,103
Remittance Amount	111,325	207,117

Footnotes follow this section.

TABLE B-5⁸
Personal Income Tax: Statistics for Resident Tax Returns
SOLE PROPRIETORSHIPS BY MAJOR INDUSTRY
2004 Taxable Year

Major Industry Group*	Net Profit		Net Loss		Adjusted Gross Income		Tax Assessed	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Agriculture, Forestry, Fishing, and Mining	10,794	\$207,337	5,500	\$140,176	16,294	\$2,656,886	10,277	\$188,320
Construction	155,946	3,926,866	25,527	276,882	181,473	8,818,997	85,472	293,974
Manufacturing	20,232	668,648	12,318	124,249	32,550	2,705,171	21,257	144,204
Durable Goods	13,050	463,690	7,787	67,088	20,837	1,562,543	14,129	80,276
Nondurable Goods	7,182	204,958	4,531	57,161	11,713	1,142,628	7,128	63,928
Services¹⁶	879,642	23,309,228	263,931	2,254,750	1,143,572	93,694,547	669,151	4,643,344
Professional, Scientific, & Technical Services	260,040	10,227,956	85,555	764,843	345,595	42,820,076	264,990	2,427,691
Administrative Services	120,153	1,656,204	18,750	118,206	138,903	6,507,854	57,692	203,582
Accommodation & Food Services	18,594	523,259	15,843	256,217	34,437	2,112,448	15,326	101,637
Arts, Entertainment, & Recreation	62,893	1,486,765	49,721	417,328	112,613	11,434,691	80,062	656,235
Health Services	157,113	5,696,641	32,415	240,343	189,528	15,272,012	98,492	746,329
Other Services	260,849	3,718,403	61,647	457,813	322,496	15,547,466	152,589	507,870
Trade	128,306	3,163,989	92,877	826,885	221,183	14,287,945	126,189	581,217
Retail	103,813	2,253,390	77,968	687,336	181,781	11,600,272	104,191	463,228
Wholesale	24,493	910,599	14,909	139,549	39,402	2,687,673	21,998	117,989
Finance, Insurance, and Real Estate	177,558	9,101,334	64,269	800,487	241,826	28,943,853	175,869	1,654,358
Finance, Investment, & Insurance	51,084	2,605,461	20,027	227,247	71,111	9,719,314	54,299	582,415
Real Estate	126,474	6,495,873	44,242	573,240	170,715	19,224,539	121,570	1,071,943
Transportation, Warehousing, and Utilities	65,416	1,014,270	13,693	175,220	79,110	2,850,277	25,011	77,276
Information and Communications	19,763	432,081	13,783	142,810	33,545	4,004,021	23,237	220,999
Nature of Business Unknown	321,420	4,478,209	88,711	650,649	410,131	21,405,848	203,304	821,932
Totals	1,779,077	\$46,301,962	580,609	5,392,108	2,359,684	\$179,367,545	1,339,767	\$8,625,624

* Major industry group has been modified based on the North American Industry Classification System (NAICS).
Other Footnotes follow this section.

TABLE B-6
SYNOPSIS OF ADJUSTED GROSS INCOME BY COUNTY
2004 Taxable Year

COUNTY	Population July 1, 2003	All Returns – Taxable and Nontaxable				Joint Returns			Tax
		Number of Returns	AGI (Thousands)	Median		Number of Returns	Median		Assessed (Thousands)
				Income	Rank		Income	Rank	
Alameda	1,497,251	608,035	\$40,224,223	\$39,779	8	237,773	\$76,355	5	\$1,733,330
Alpine	1,274	300	16,665	40,322	7	154	63,076	16	586
Amador	37,552	14,949	714,991	34,734	19	7,642	55,813	26	21,976
Butte	214,123	76,995	3,254,359	27,087	44	33,705	48,660	42	101,841
Calaveras	44,605	17,706	885,929	35,025	17	9,432	55,422	27	28,993
Colusa	20,663	8,073	305,034	25,403	56	3,880	38,666	57	8,746
Contra Costa	1,013,280	409,062	31,224,231	43,639	4	179,134	80,667	4	1,432,765
Del Norte	29,121	7,831	317,649	28,346	41	3,757	49,064	40	8,891
El Dorado	171,745	64,949	4,353,953	42,819	5	34,774	72,377	7	165,253
Fresno	875,973	286,452	12,790,830	26,540	49	117,585	49,802	37	429,337
Glenn	28,087	9,909	353,452	25,863	54	4,846	41,256	54	8,807
Humboldt	131,810	47,831	1,983,280	26,766	46	19,701	49,285	38	62,553
Imperial	159,332	50,572	1,779,735	22,308	58	24,429	34,070	58	43,433
Inyo	18,612	7,929	354,963	29,751	35	3,507	54,390	29	11,295
Kern	746,351	232,027	10,285,007	28,426	40	104,615	50,822	36	309,771
Kings	143,924	38,028	1,473,113	26,258	51	17,263	44,377	48	36,955
Lake	63,539	21,531	852,765	27,826	42	9,777	45,223	46	23,153
Lassen	35,325	9,574	429,926	35,965	14	5,110	56,135	25	11,307
Los Angeles	10,130,668	3,725,064	214,654,947	28,686	39	1,297,347	52,170	33	9,189,283
Madera	138,725	42,558	1,739,813	26,688	47	20,844	44,783	47	49,702
Marin	251,154	114,100	13,345,115	46,699	1	45,720	99,902	1	817,216
Mariposa	17,971	6,539	267,801	28,781	38	3,166	47,942	44	7,490
Mendocino	90,182	34,256	1,386,355	26,574	48	14,646	45,419	45	43,720
Merced	238,455	75,675	3,047,723	26,407	50	34,564	44,197	49	80,996
Modoc	9,828	2,895	99,838	25,939	53	1,533	39,124	56	2,539
Mono	13,529	4,956	242,096	29,877	34	1,886	58,762	21	8,487
Monterey	424,047	143,478	7,860,166	30,503	32	59,096	53,239	31	306,683
Napa	132,292	48,797	3,557,876	36,429	11	21,548	63,848	15	171,089
Nevada	98,998	40,113	2,163,242	34,284	20	19,363	58,105	23	78,158
Orange	3,036,002	1,205,419	84,141,940	35,787	15	504,078	68,627	10	3,815,080
Placer	303,519	142,708	9,590,259	41,301	6	70,326	72,792	6	390,902
Plumas	21,378	8,078	364,046	31,353	28	4,081	50,934	35	10,535
Riverside	1,849,844	685,125	33,691,908	31,256	29	304,628	55,162	28	1,043,156
Sacramento	1,357,300	530,329	27,470,368	34,772	18	209,153	62,232	18	945,477
San Benito	57,246	20,591	1,092,427	35,729	16	9,746	64,668	13	35,124
San Bernardino	1,926,555	655,803	29,600,509	30,653	31	277,165	54,385	30	808,250
San Diego	3,027,703	1,186,848	71,989,561	33,485	21	479,201	62,301	17	2,981,069
San Francisco	791,797	371,732	30,438,915	37,514	10	101,862	61,938	19	1,710,456
San Joaquin	646,971	225,154	11,323,947	32,861	25	101,069	57,411	24	369,168
San Luis Obispo	260,267	102,852	5,607,249	33,014	23	45,753	60,275	20	215,748
San Mateo	717,710	304,897	31,263,671	44,847	2	125,374	85,800	2	1,779,107
Santa Barbara	416,777	156,753	10,400,680	32,265	27	64,738	58,330	22	483,889
Santa Clara	1,743,585	720,181	62,015,596	44,152	3	307,893	85,446	3	3,232,121
Santa Cruz	259,542	107,503	6,467,083	32,946	24	41,744	64,886	12	277,271
Shasta	178,626	67,166	3,178,024	29,719	36	33,040	49,222	39	102,851
Sierra	3,537	1,194	58,758	32,732	26	602	48,914	41	2,205
Siskiyou	45,793	17,036	639,466	25,958	52	8,390	41,710	53	17,763
Solano	419,270	164,110	8,702,804	39,205	9	71,546	68,961	8	265,650
Sonoma	477,015	200,122	11,499,676	36,099	13	82,577	66,212	11	447,032
Stanislaus	500,153	174,948	8,196,949	30,983	30	80,170	52,623	32	254,235
Sutter	88,007	32,047	1,423,857	29,369	37	15,764	48,491	43	45,140
Tehama	60,270	17,859	672,229	26,915	45	8,924	42,499	52	17,055
Trinity	13,826	4,426	170,976	25,860	55	2,195	41,132	55	5,117
Tulare	406,650	126,287	4,767,824	24,048	57	55,103	42,632	51	132,733
Tuolumne	57,114	21,564	986,026	30,440	33	10,391	51,252	34	31,566
Ventura	808,425	316,856	21,133,645	36,249	12	140,806	68,824	9	902,904
Yolo	186,370	68,992	3,749,654	33,426	22	29,211	64,214	14	137,775
Yuba	66,076	21,453	793,748	27,268	43	10,155	43,245	50	18,175
Resident Out-of-State ¹⁹	-	206,313	13,781,168	29,932	-	77,467	55,370	-	682,611
Nonresident ²⁰	-	482,248	182,802,793	56,182	-	259,773	93,501	-	1,397,132
Unallocated	-	3,688	256,247	26,957	-	1,280	57,976	-	9,263
Total: 58 Counties	36,505,744	13,808,217	\$840,014,689	-	-	5,532,482	-	-	\$35,671,909
Total		14,500,466	\$1,038,237,081	\$33,223	-	5,871,002	\$61,084	-	\$37,760,916

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

ALAMEDA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	7,162	1,727	146	2,156	\$-186,532	\$56
\$1 to \$2,999	22,223	1,736	2,221	3,676	32,241	42
3,000 to 5,999	23,887	2,002	7,104	5,693	107,561	153
6,000 to 8,999	24,600	2,744	4,542	8,377	184,579	239
9,000 to 11,999	24,692	3,428	6,094	10,893	259,033	333
12,000 to 14,999	24,429	4,032	9,991	11,800	329,853	670
15,000 to 17,999	23,648	4,455	12,444	12,268	390,191	1,175
18,000 to 20,999	23,722	4,887	12,470	13,698	462,266	2,128
21,000 to 23,999	22,826	5,131	12,581	14,484	513,206	3,248
24,000 to 26,999	21,909	5,321	12,149	14,584	558,210	4,315
27,000 to 29,999	21,018	5,391	12,359	14,277	598,741	5,740
30,000 to 34,999	33,642	9,081	21,866	23,206	1,092,596	13,460
35,000 to 39,999	31,583	8,870	23,183	21,203	1,182,908	18,117
40,000 to 49,999	54,187	17,524	44,674	37,637	2,427,263	47,131
50,000 to 59,999	42,214	16,618	37,966	30,664	2,314,114	55,615
60,000 to 69,999	33,990	16,120	32,148	25,774	2,203,106	61,285
70,000 to 79,999	27,283	15,448	26,476	22,228	2,041,604	61,609
80,000 to 89,999	22,802	14,675	22,410	20,161	1,934,999	63,216
90,000 to 99,999	19,394	13,607	19,214	18,086	1,839,717	64,868
100,000 to 149,999	55,779	44,415	55,541	58,012	6,753,227	287,241
150,000 to 199,999	22,737	19,641	22,678	25,378	3,899,552	207,593
200,000 to 299,999	14,112	12,275	14,076	16,114	3,365,888	207,926
300,000 to 399,999	4,221	3,602	4,208	4,634	1,444,822	101,491
400,000 to 499,999	1,927	1,616	1,919	2,149	855,398	63,936
500,000 to 999,999	2,741	2,326	2,731	2,981	1,846,974	146,203
1,000,000 and over	1,307	1,101	1,300	1,491	3,772,705	315,542
Total	608,035	237,773	422,491	421,624	\$40,224,223	\$1,733,330

ALPINE ¹⁸						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit to \$17,999	78	14	23	19	\$698	\$0
18,000 to 29,999	37	7	20	14	862	7
30,000 to 59,999	85	52	67	58	3,669	47
60,000 to 99,999	63	52	63	45	4,920	142
100,000 and over	37	29	37	27	6,513	390
Total	300	154	210	163	\$16,665	\$586

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

AMADOR						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	244	95	a	55	\$-8,875	\$15
\$1 to \$2,999	518	79	39	52	747	1
3,000 to 5,999	569	70	194	78	2,595	4
6,000 to 8,999	675	100	136	141	5,120	6
9,000 to 11,999	656	115	155	145	6,879	8
12,000 to 14,999	700	148	228	188	9,384	17
15,000 to 17,999	667	202	335	194	10,953	32
18,000 to 20,999	709	242	350	250	13,825	56
21,000 to 23,999	684	271	335	240	15,383	80
24,000 to 26,999	583	208	300	275	14,874	96
27,000 to 29,999	619	261	358	271	17,632	141
30,000 to 34,999	890	390	605	381	28,762	281
35,000 to 39,999	822	397	620	410	30,725	375
40,000 to 49,999	1,315	768	1,130	730	58,855	890
50,000 to 59,999	1,184	817	1,106	782	65,010	1,185
60,000 to 69,999	963	727	945	732	62,537	1,386
70,000 to 79,999	708	585	699	535	52,844	1,375
80,000 to 89,999	615	529	611	502	52,242	1,599
90,000 to 99,999	437	391	435	385	41,427	1,393
100,000 to 149,999	936	845	930	768	110,695	4,785
150,000 to 199,999	229	206	228	156	39,253	2,164
200,000 to 299,999	133	116	133	80	32,005	2,048
300,000 to 399,999	34	28	34	15	11,351	852
400,000 to 499,999	28	28	28	17	12,444	921
500,000 to 999,999	a	a	24	17	16,509	1,281
1,000,000 and over	a	a	a	14	11,816	984
Total	14,949	7,642	9,970	7,413	\$714,991	\$21,976

BUTTE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,118	444	21	326	\$-34,055	\$298
\$1 to \$2,999	3,031	384	186	598	4,506	3
3,000 to 5,999	4,094	447	1,003	830	18,614	19
6,000 to 8,999	4,520	564	749	1,236	33,885	35
9,000 to 11,999	4,605	719	996	1,705	48,306	51
12,000 to 14,999	4,644	969	1,711	1,992	62,631	96
15,000 to 17,999	4,553	1,143	2,256	2,208	74,989	190
18,000 to 20,999	4,365	1,268	2,154	2,375	85,034	342
21,000 to 23,999	3,919	1,228	2,004	2,363	88,104	482
24,000 to 26,999	3,549	1,307	1,776	2,337	90,317	580
27,000 to 29,999	3,217	1,280	1,834	1,995	91,554	747
30,000 to 34,999	4,615	1,965	3,035	2,965	149,537	1,556
35,000 to 39,999	3,867	1,929	2,844	2,572	144,828	1,697
40,000 to 49,999	6,361	3,701	5,256	4,794	284,752	4,177
50,000 to 59,999	4,822	3,320	4,439	4,180	264,063	4,735
60,000 to 69,999	3,751	2,776	3,641	3,344	242,946	5,561
70,000 to 79,999	2,769	2,249	2,737	2,498	206,965	5,506
80,000 to 89,999	2,112	1,783	2,100	2,122	179,079	5,499
90,000 to 99,999	1,532	1,331	1,519	1,542	145,321	4,960
100,000 to 149,999	3,424	3,041	3,413	3,371	406,285	17,855
150,000 to 199,999	958	838	954	909	163,425	9,187
200,000 to 299,999	628	542	626	570	149,991	9,675
300,000 to 399,999	250	217	249	225	85,732	6,339
400,000 to 499,999	103	94	102	84	45,871	3,574
500,000 to 999,999	138	125	137	142	90,777	7,468
1,000,000 and over	50	41	48	40	130,902	11,208
Total	76,995	33,705	45,790	47,323	\$3,254,359	\$101,841

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

CALAVERAS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	311	133	a	100	\$-13,287	\$2
\$1 to \$2,999	597	96	34	89	865	0
3,000 to 5,999	734	93	203	84	3,348	4
6,000 to 8,999	781	123	143	169	5,875	9
9,000 to 11,999	814	163	186	192	8,528	11
12,000 to 14,999	873	223	299	241	11,817	19
15,000 to 17,999	886	265	419	297	14,595	36
18,000 to 20,999	793	274	382	285	15,440	65
21,000 to 23,999	675	252	340	261	15,155	76
24,000 to 26,999	704	287	350	336	17,933	111
27,000 to 29,999	679	302	377	319	19,310	146
30,000 to 34,999	1,001	502	666	486	32,557	310
35,000 to 39,999	942	501	695	553	35,311	389
40,000 to 49,999	1,585	989	1,313	993	71,081	945
50,000 to 59,999	1,333	946	1,228	956	73,150	1,270
60,000 to 69,999	1,038	800	994	840	67,187	1,415
70,000 to 79,999	878	733	860	778	65,638	1,594
80,000 to 89,999	685	593	679	635	58,061	1,683
90,000 to 99,999	542	489	538	464	51,421	1,676
100,000 to 149,999	1,213	1,103	1,203	1,068	143,794	6,095
150,000 to 199,999	308	284	308	220	52,224	2,899
200,000 to 299,999	184	151	184	125	43,366	2,851
300,000 to 399,999	49	42	49	a	16,922	1,228
400,000 to 499,999	42	36	42	31	18,720	1,411
500,000 to 999,999	44	39	44	33	29,535	2,354
1,000,000 and over	15	13	a	a	27,386	2,397
Total	17,706	9,432	11,557	9,585	\$885,929	\$28,993

COLUSA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	165	60	a	75	\$-9,169	\$0
\$1 to \$2,999	308	44	15	83	466	0
3,000 to 5,999	415	55	137	127	1,926	2
6,000 to 8,999	477	87	80	253	3,592	3
9,000 to 11,999	492	105	103	346	5,201	4
12,000 to 14,999	496	136	161	431	6,717	10
15,000 to 17,999	474	164	172	481	7,835	18
18,000 to 20,999	483	177	168	538	9,399	28
21,000 to 23,999	506	212	192	576	11,369	46
24,000 to 26,999	438	199	157	571	11,128	52
27,000 to 29,999	381	202	152	508	10,865	62
30,000 to 34,999	554	303	253	740	17,937	132
35,000 to 39,999	450	263	269	522	16,801	155
40,000 to 49,999	661	420	474	781	29,458	365
50,000 to 59,999	467	361	420	576	25,591	401
60,000 to 69,999	304	235	298	328	19,672	428
70,000 to 79,999	263	227	259	291	19,660	504
80,000 to 89,999	164	134	162	167	13,894	443
90,000 to 99,999	124	107	124	118	11,729	422
100,000 to 149,999	261	225	260	253	31,187	1,433
150,000 to 199,999	81	69	81	75	13,917	852
200,000 to 299,999	57	47	57	45	13,812	947
300,000 to 399,999	21	19	20	16	7,249	525
400,000 to 499,999	a	a	a	14	4,334	325
500,000 to 999,999	16	14	15	a	10,407	727
1,000,000 and over	a	a	a	a	10,053	858
Total	8,073	3,880	4,047	7,935	\$305,034	\$8,746

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

CONTRA COSTA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	5,234	1,399	111	1,703	\$-196,630	\$56
\$1 to \$2,999	15,505	936	1,954	2,110	22,792	54
3,000 to 5,999	15,776	1,063	5,829	3,310	70,944	125
6,000 to 8,999	15,375	1,475	3,747	4,665	115,241	197
9,000 to 11,999	14,966	1,927	4,099	5,965	157,164	247
12,000 to 14,999	15,002	2,361	6,116	6,910	202,308	441
15,000 to 17,999	14,591	2,825	7,352	7,485	240,472	724
18,000 to 20,999	14,232	3,129	7,254	8,306	277,383	1,265
21,000 to 23,999	13,907	3,330	7,363	8,537	312,637	1,894
24,000 to 26,999	13,414	3,544	7,170	8,599	341,939	2,501
27,000 to 29,999	12,884	3,588	7,232	8,661	367,055	3,257
30,000 to 34,999	20,960	6,171	13,159	14,212	680,591	7,748
35,000 to 39,999	20,013	6,325	14,111	13,653	750,154	10,462
40,000 to 49,999	34,817	12,722	27,626	24,406	1,560,431	27,068
50,000 to 59,999	28,209	12,770	24,473	21,874	1,547,120	32,440
60,000 to 69,999	23,691	12,739	21,966	19,672	1,535,776	37,390
70,000 to 79,999	20,063	12,469	19,246	17,778	1,501,759	40,579
80,000 to 89,999	17,135	11,896	16,770	16,455	1,454,011	42,926
90,000 to 99,999	14,322	10,780	14,134	14,436	1,358,940	44,032
100,000 to 149,999	41,322	34,305	41,111	44,539	4,998,313	202,653
150,000 to 199,999	16,277	14,398	16,229	18,556	2,788,642	144,291
200,000 to 299,999	11,197	9,927	11,128	13,260	2,682,305	161,864
300,000 to 399,999	4,050	3,595	4,006	4,816	1,390,130	95,626
400,000 to 499,999	1,924	1,715	1,906	2,407	857,496	61,951
500,000 to 999,999	2,765	2,466	2,739	3,419	1,856,316	144,874
1,000,000 and over	1,431	1,279	1,426	1,782	4,350,942	368,098
Total	409,062	179,134	288,257	297,516	\$31,224,231	\$1,432,765

DEL NORTE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	118	50	a	37	\$-3,750	\$0
\$1 to \$2,999	315	56	21	71	468	0
3,000 to 5,999	441	59	127	114	1,956	3
6,000 to 8,999	435	65	61	185	3,271	3
9,000 to 11,999	440	89	86	174	4,632	6
12,000 to 14,999	422	91	165	185	5,731	12
15,000 to 17,999	411	110	185	209	6,812	16
18,000 to 20,999	445	139	198	275	8,683	31
21,000 to 23,999	391	134	203	252	8,793	45
24,000 to 26,999	335	146	153	220	8,556	49
27,000 to 29,999	333	137	187	220	9,460	75
30,000 to 34,999	456	239	281	346	14,778	127
35,000 to 39,999	399	219	277	317	14,901	154
40,000 to 49,999	651	380	536	527	29,185	427
50,000 to 59,999	659	461	600	639	36,314	650
60,000 to 69,999	393	318	379	393	25,541	573
70,000 to 79,999	313	269	311	332	23,400	617
80,000 to 89,999	233	211	231	226	19,724	593
90,000 to 99,999	158	144	156	193	15,041	523
100,000 to 149,999	313	297	311	317	37,147	1,630
150,000 to 199,999	76	67	76	68	12,974	762
200,000 to 299,999	51	40	50	33	12,331	808
300,000 to 399,999	20	19	20	17	6,714	506
400,000 to 499,999	12	a	12	5	5,385	440
500,000 to 999,999	a	a	a	a	5,070	438
1,000,000 and over	a	a	a	a	4,533	403
Total	7,831	3,757	4,638	5,355	\$317,649	\$8,891

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

EL DORADO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	972	361	27	344	\$-29,258	\$8
\$1 to \$2,999	2,325	252	191	242	3,414	3
3,000 to 5,999	2,621	234	1,055	352	11,822	17
6,000 to 8,999	2,744	342	714	543	20,556	35
9,000 to 11,999	2,571	415	749	646	27,006	43
12,000 to 14,999	2,605	544	1,073	763	35,055	80
15,000 to 17,999	2,471	619	1,285	897	40,699	134
18,000 to 20,999	2,328	639	1,240	880	45,317	211
21,000 to 23,999	2,184	714	1,169	938	49,127	286
24,000 to 26,999	2,160	764	1,150	992	55,036	380
27,000 to 29,999	2,059	803	1,144	1,028	58,646	474
30,000 to 34,999	3,119	1,287	2,028	1,589	101,124	1,040
35,000 to 39,999	2,899	1,318	2,137	1,585	108,662	1,326
40,000 to 49,999	5,023	2,856	4,001	3,282	225,503	3,134
50,000 to 59,999	4,425	2,821	3,924	3,299	243,020	4,281
60,000 to 69,999	3,892	2,771	3,657	3,345	252,545	5,247
70,000 to 79,999	3,407	2,721	3,320	3,232	255,178	6,069
80,000 to 89,999	2,979	2,511	2,946	3,027	252,776	6,811
90,000 to 99,999	2,477	2,171	2,453	2,603	234,758	7,197
100,000 to 149,999	6,878	6,263	6,858	7,830	828,800	33,098
150,000 to 199,999	2,312	2,112	2,303	2,660	394,259	20,521
200,000 to 299,999	1,449	1,323	1,443	1,753	349,435	21,526
300,000 to 399,999	458	408	456	568	156,842	10,898
400,000 to 499,999	180	162	180	169	80,824	6,105
500,000 to 999,999	275	242	271	326	181,344	14,146
1,000,000 and over	136	121	135	170	371,463	22,187
Total	64,949	34,774	45,909	43,063	\$4,353,953	\$165,253

FRESNO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	2,930	1,141	52	1,048	\$-164,356	\$26
\$1 to \$2,999	9,843	1,065	562	3,232	15,485	9
3,000 to 5,999	14,651	1,441	3,422	7,252	66,952	66
6,000 to 8,999	17,758	2,127	2,795	11,327	133,522	132
9,000 to 11,999	18,779	2,911	3,566	15,005	196,948	171
12,000 to 14,999	18,132	3,413	5,790	15,535	244,626	376
15,000 to 17,999	17,654	4,057	6,603	16,409	290,975	612
18,000 to 20,999	16,689	4,380	6,072	16,660	325,106	1,017
21,000 to 23,999	14,964	4,496	5,702	16,255	336,251	1,433
24,000 to 26,999	13,837	4,539	5,622	14,500	352,419	1,854
27,000 to 29,999	12,103	4,398	5,295	13,189	344,565	2,204
30,000 to 34,999	16,958	6,796	9,106	17,727	549,996	4,710
35,000 to 39,999	14,247	6,423	9,131	14,587	533,249	5,692
40,000 to 49,999	22,493	11,838	17,315	23,554	1,006,653	13,948
50,000 to 59,999	16,912	10,660	15,339	17,768	927,498	16,729
60,000 to 69,999	13,173	9,386	12,685	14,013	853,304	18,957
70,000 to 79,999	9,723	7,634	9,566	10,715	726,893	18,773
80,000 to 89,999	7,628	6,314	7,568	8,462	646,355	19,269
90,000 to 99,999	5,585	4,798	5,553	6,138	529,297	17,764
100,000 to 149,999	13,540	12,047	13,483	15,071	1,615,711	69,086
150,000 to 199,999	3,944	3,500	3,933	4,285	673,861	37,434
200,000 to 299,999	2,530	2,204	2,516	2,701	606,035	38,668
300,000 to 399,999	865	733	863	949	296,889	21,514
400,000 to 499,999	451	384	449	450	200,334	15,296
500,000 to 999,999	672	569	668	611	455,222	36,619
1,000,000 and over	391	331	391	296	1,027,040	86,979
Total	286,452	117,585	154,047	267,739	\$12,790,830	\$429,337

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

GLENN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	192	97	a	63	\$-8,634	\$0
\$1 to \$2,999	344	47	17	87	524	0
3,000 to 5,999	534	69	141	145	2,426	2
6,000 to 8,999	574	82	90	242	4,333	4
9,000 to 11,999	618	100	138	296	6,497	7
12,000 to 14,999	591	148	191	436	7,985	10
15,000 to 17,999	584	191	234	450	9,654	21
18,000 to 20,999	603	240	226	595	11,742	37
21,000 to 23,999	563	233	212	610	12,646	49
24,000 to 26,999	553	234	233	590	14,077	74
27,000 to 29,999	454	215	208	507	12,947	84
30,000 to 34,999	633	340	350	643	20,601	165
35,000 to 39,999	592	352	358	668	22,221	208
40,000 to 49,999	856	597	649	987	38,135	438
50,000 to 59,999	617	492	577	654	33,787	556
60,000 to 69,999	451	386	439	469	29,248	636
70,000 to 79,999	317	281	314	313	23,684	645
80,000 to 89,999	220	200	219	231	18,622	584
90,000 to 99,999	139	123	137	150	13,185	471
100,000 to 149,999	301	277	301	300	35,600	1,667
150,000 to 199,999	86	71	86	68	14,653	893
200,000 to 299,999	53	48	52	56	12,554	837
300,000 to 399,999	18	a	18	15	6,212	500
400,000 to 499,999	a	a	a	a	2,580	213
500,000 to 999,999	a	a	a	a	4,928	421
1,000,000 and over	a	a	a	a	3,242	288
Total	9,909	4,846	5,206	8,581	\$353,452	\$8,807

HUMBOLDT						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	665	216	12	194	\$-14,363	\$1
\$1 to \$2,999	2,019	226	135	381	2,878	2
3,000 to 5,999	2,525	208	576	526	11,508	11
6,000 to 8,999	2,828	273	397	712	21,316	18
9,000 to 11,999	2,873	349	639	768	30,156	28
12,000 to 14,999	2,957	512	1,181	1,013	39,919	69
15,000 to 17,999	2,797	582	1,529	1,175	46,146	130
18,000 to 20,999	2,734	683	1,445	1,293	53,153	230
21,000 to 23,999	2,403	676	1,354	1,262	54,053	332
24,000 to 26,999	2,286	747	1,319	1,237	58,225	436
27,000 to 29,999	2,019	728	1,245	1,088	57,505	513
30,000 to 34,999	2,929	1,193	1,952	1,776	94,979	1,041
35,000 to 39,999	2,503	1,212	1,903	1,654	93,611	1,204
40,000 to 49,999	4,109	2,418	3,484	2,966	184,200	2,807
50,000 to 59,999	3,147	2,174	2,975	2,563	172,432	3,296
60,000 to 69,999	2,223	1,711	2,181	1,932	143,957	3,377
70,000 to 79,999	1,737	1,453	1,721	1,492	129,808	3,546
80,000 to 89,999	1,176	990	1,170	1,032	99,715	3,207
90,000 to 99,999	885	781	879	785	83,793	3,014
100,000 to 149,999	1,838	1,582	1,824	1,520	217,327	9,849
150,000 to 199,999	499	422	495	417	85,453	4,966
200,000 to 299,999	362	314	360	285	87,689	5,804
300,000 to 399,999	131	108	131	86	44,927	3,344
400,000 to 499,999	59	48	59	51	26,182	2,095
500,000 to 999,999	92	72	91	42	60,899	4,838
1,000,000 and over	35	23	35	18	97,813	8,395
Total	47,831	19,701	29,092	26,268	\$1,983,280	\$62,553

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

IMPERIAL						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	257	127	a	142	\$-15,582	\$2
\$1 to \$2,999	2,103	365	71	1,009	3,468	1
3,000 to 5,999	3,394	639	506	2,068	15,485	8
6,000 to 8,999	4,054	944	346	3,136	30,476	17
9,000 to 11,999	3,985	1,182	642	3,899	41,753	26
12,000 to 14,999	3,670	1,243	967	3,932	49,571	61
15,000 to 17,999	3,471	1,355	871	4,059	57,267	94
18,000 to 20,999	3,123	1,315	738	3,984	60,761	136
21,000 to 23,999	2,698	1,305	755	3,715	60,554	169
24,000 to 26,999	2,385	1,260	703	3,352	60,715	214
27,000 to 29,999	2,018	1,140	589	3,050	57,455	226
30,000 to 34,999	2,828	1,609	1,151	4,127	91,608	511
35,000 to 39,999	2,357	1,387	1,197	3,412	88,204	652
40,000 to 49,999	3,511	2,197	2,422	5,213	157,097	1,681
50,000 to 59,999	2,753	1,822	2,423	4,139	151,031	2,302
60,000 to 69,999	2,060	1,452	1,958	3,090	133,228	2,778
70,000 to 79,999	1,556	1,246	1,545	2,456	116,368	2,848
80,000 to 89,999	1,072	908	1,062	1,638	90,845	2,672
90,000 to 99,999	833	740	827	1,260	78,865	2,562
100,000 to 149,999	1,690	1,538	1,687	2,411	199,695	8,590
150,000 to 199,999	337	300	334	425	57,074	3,205
200,000 to 299,999	206	177	205	235	49,292	3,240
300,000 to 399,999	72	63	71	81	24,797	1,748
400,000 to 499,999	43	32	42	17	19,215	1,449
500,000 to 999,999	67	59	67	62	44,986	3,618
1,000,000 and over	29	24	a	22	55,505	4,625
Total	50,572	24,429	21,210	60,934	\$1,779,735	\$43,433

INYO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	118	42	a	30	\$-2,969	\$0
\$1 to \$2,999	385	43	14	99	532	0
3,000 to 5,999	381	33	145	83	1,709	3
6,000 to 8,999	414	60	73	122	3,114	3
9,000 to 11,999	426	83	81	207	4,452	5
12,000 to 14,999	406	73	134	165	5,505	8
15,000 to 17,999	411	84	207	216	6,795	20
18,000 to 20,999	375	79	207	157	7,281	31
21,000 to 23,999	387	113	210	186	8,690	52
24,000 to 26,999	357	103	200	178	9,094	70
27,000 to 29,999	332	126	187	196	9,468	83
30,000 to 34,999	442	186	275	310	14,281	126
35,000 to 39,999	392	196	289	224	14,679	189
40,000 to 49,999	668	381	574	427	29,905	475
50,000 to 59,999	555	345	533	344	30,480	658
60,000 to 69,999	427	316	424	314	27,702	697
70,000 to 79,999	337	279	328	280	25,110	676
80,000 to 89,999	286	240	285	256	24,295	788
90,000 to 99,999	203	170	203	191	19,245	704
100,000 to 149,999	439	396	438	389	51,850	2,352
150,000 to 199,999	88	77	88	74	14,959	890
200,000 to 299,999	54	45	54	38	12,865	861
300,000 to 399,999	17	14	17	14	5,706	435
400,000 to 499,999	a	a	a	a	3,977	320
500,000 to 999,999	11	a	11	a	7,837	615
1,000,000 and over	a	a	a	a	18,403	1,235
Total	7,929	3,507	4,996	4,515	\$354,963	\$11,295

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

KERN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,925	820	43	766	\$-97,054	\$24
\$1 to \$2,999	7,465	939	366	2,259	11,745	5
3,000 to 5,999	11,268	1,238	2,719	5,138	51,486	57
6,000 to 8,999	13,672	1,796	2,038	8,537	102,929	93
9,000 to 11,999	14,566	2,422	2,728	11,474	152,995	130
12,000 to 14,999	14,397	2,966	4,260	12,475	194,259	259
15,000 to 17,999	13,875	3,494	4,982	12,710	228,723	451
18,000 to 20,999	12,688	3,749	4,281	12,700	247,012	698
21,000 to 23,999	11,532	3,833	4,369	11,831	259,112	1,007
24,000 to 26,999	10,109	3,793	3,836	11,123	257,432	1,209
27,000 to 29,999	9,265	3,841	3,898	10,445	263,765	1,499
30,000 to 34,999	13,363	6,184	6,532	15,281	433,043	3,006
35,000 to 39,999	11,296	5,704	6,635	13,012	422,996	3,823
40,000 to 49,999	19,021	10,726	13,943	21,946	852,128	10,403
50,000 to 59,999	15,247	9,761	13,400	17,679	835,800	13,735
60,000 to 69,999	11,824	8,490	11,250	13,912	765,846	15,867
70,000 to 79,999	9,197	7,252	9,027	10,481	687,890	17,206
80,000 to 89,999	7,334	6,147	7,274	8,645	621,946	18,090
90,000 to 99,999	5,386	4,722	5,361	6,300	510,579	16,686
100,000 to 149,999	12,461	11,302	12,431	14,528	1,483,894	62,381
150,000 to 199,999	3,079	2,772	3,072	3,241	524,409	29,130
200,000 to 299,999	1,611	1,414	1,603	1,750	381,727	24,630
300,000 to 399,999	546	464	545	520	187,938	13,666
400,000 to 499,999	260	233	254	270	115,557	8,891
500,000 to 999,999	396	346	394	382	265,390	21,674
1,000,000 and over	244	207	244	231	523,461	45,145
Total	232,027	104,615	125,485	227,636	\$10,285,007	\$309,771

KINGS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	335	188	a	207	\$-29,727	\$4
\$1 to \$2,999	1,428	187	66	577	2,145	3
3,000 to 5,999	1,969	221	495	1,009	9,035	10
6,000 to 8,999	2,363	310	398	1,601	17,747	17
9,000 to 11,999	2,338	392	459	1,881	24,546	21
12,000 to 14,999	2,353	512	720	2,116	31,748	44
15,000 to 17,999	2,220	576	787	2,160	36,719	74
18,000 to 20,999	2,271	738	746	2,404	44,212	129
21,000 to 23,999	2,199	810	744	2,536	49,463	176
24,000 to 26,999	1,977	797	656	2,442	50,251	212
27,000 to 29,999	1,680	756	629	2,105	47,813	251
30,000 to 34,999	2,425	1,209	1,166	2,887	78,551	549
35,000 to 39,999	1,956	1,108	1,117	2,425	73,130	593
40,000 to 49,999	3,143	1,890	2,330	3,747	140,834	1,669
50,000 to 59,999	2,392	1,653	2,141	2,997	131,344	2,048
60,000 to 69,999	1,847	1,382	1,744	2,329	119,528	2,336
70,000 to 79,999	1,293	1,082	1,281	1,638	96,590	2,380
80,000 to 89,999	1,003	886	988	1,195	84,974	2,415
90,000 to 99,999	760	675	757	908	71,985	2,401
100,000 to 149,999	1,438	1,338	1,430	1,809	170,218	7,074
150,000 to 199,999	306	279	306	343	51,917	2,846
200,000 to 299,999	168	138	165	168	39,827	2,543
300,000 to 399,999	60	48	55	55	20,168	1,375
400,000 to 499,999	40	33	39	32	17,724	1,305
500,000 to 999,999	39	32	39	30	25,984	2,063
1,000,000 and over	25	23	a	27	66,391	4,418
Total	38,028	17,263	19,286	39,628	\$1,473,113	\$36,955

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

LAKE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	386	154	a	106	\$-10,813	\$1
\$1 to \$2,999	874	133	33	225	1,230	0
3,000 to 5,999	1,047	143	208	264	4,731	3
6,000 to 8,999	1,149	198	137	362	8,652	6
9,000 to 11,999	1,238	305	197	563	12,996	9
12,000 to 14,999	1,231	281	388	604	16,637	23
15,000 to 17,999	1,275	346	589	639	21,010	48
18,000 to 20,999	1,188	402	527	661	23,143	83
21,000 to 23,999	1,104	380	528	661	24,856	122
24,000 to 26,999	1,022	353	476	698	26,019	155
27,000 to 29,999	913	358	476	594	26,017	193
30,000 to 34,999	1,357	633	852	870	44,045	406
35,000 to 39,999	1,177	596	818	829	44,051	493
40,000 to 49,999	1,938	1,161	1,595	1,461	86,840	1,202
50,000 to 59,999	1,400	922	1,293	1,157	76,702	1,411
60,000 to 69,999	1,039	793	1,005	920	67,386	1,428
70,000 to 79,999	795	611	775	696	59,555	1,592
80,000 to 89,999	592	478	587	499	50,163	1,546
90,000 to 99,999	449	381	446	372	42,597	1,517
100,000 to 149,999	920	792	918	785	108,247	4,818
150,000 to 199,999	194	158	194	117	32,878	1,885
200,000 to 299,999	132	104	132	132	31,139	2,090
300,000 to 399,999	48	45	47	33	16,013	1,140
400,000 to 499,999	a	a	26	a	11,684	924
500,000 to 999,999	34	27	32	18	22,448	1,644
1,000,000 and over	a	a	a	a	4,541	411
Total	21,531	9,777	12,291	13,277	\$852,765	\$23,153

LASSEN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	132	68	a	55	\$-3,365	\$0
\$1 to \$2,999	323	50	15	102	477	0
3,000 to 5,999	406	56	108	133	1,810	2
6,000 to 8,999	466	70	96	175	3,478	5
9,000 to 11,999	441	85	108	236	4,634	6
12,000 to 14,999	438	90	174	182	5,910	10
15,000 to 17,999	440	130	194	230	7,258	17
18,000 to 20,999	405	125	207	251	7,897	36
21,000 to 23,999	362	131	189	195	8,146	44
24,000 to 26,999	345	143	174	203	8,785	52
27,000 to 29,999	381	180	211	227	10,860	76
30,000 to 34,999	533	239	350	360	17,267	166
35,000 to 39,999	512	288	367	388	19,157	202
40,000 to 49,999	914	549	779	656	41,092	620
50,000 to 59,999	820	572	768	767	45,077	818
60,000 to 69,999	703	552	684	775	45,679	1,005
70,000 to 79,999	548	472	540	605	40,942	1,028
80,000 to 89,999	404	376	402	444	34,287	981
90,000 to 99,999	278	257	275	307	26,327	873
100,000 to 149,999	555	524	554	559	65,071	2,835
150,000 to 199,999	95	91	95	92	15,973	857
200,000 to 299,999	53	45	52	41	12,603	789
300,000 to 399,999	a	a	a	a	2,413	186
400,000 to 499,999	a	a	a	a	2,607	215
500,000 to 999,999	a	a	a	a	4,213	365
1,000,000 and over	a	a	a	a	1,331	119
Total	9,574	5,110	6,364	6,987	\$429,926	\$11,307

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

LOS ANGELES						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	44,153	11,010	746	12,406	\$-2,990,723	\$934
\$1 to \$2,999	137,896	12,312	9,001	25,861	207,829	260
3,000 to 5,999	176,014	16,728	40,327	52,795	798,304	849
6,000 to 8,999	209,588	24,920	28,152	100,933	1,577,954	1,391
9,000 to 11,999	216,174	32,775	38,811	149,818	2,272,415	1,909
12,000 to 14,999	219,464	40,214	67,865	170,536	2,965,266	4,069
15,000 to 17,999	215,512	45,207	84,545	175,689	3,552,557	7,645
18,000 to 20,999	203,178	47,751	79,856	176,560	3,956,425	13,158
21,000 to 23,999	184,854	47,512	78,606	168,752	4,153,955	19,051
24,000 to 26,999	168,648	47,499	73,531	158,083	4,294,509	24,378
27,000 to 29,999	152,460	45,693	72,608	142,915	4,341,840	30,860
30,000 to 34,999	225,817	71,729	124,076	210,136	7,322,832	68,615
35,000 to 39,999	193,165	65,820	124,149	176,100	7,228,185	86,066
40,000 to 49,999	303,283	117,671	230,577	278,514	13,566,273	211,582
50,000 to 59,999	222,100	100,583	193,515	206,232	12,161,553	246,488
60,000 to 69,999	168,175	86,077	157,569	156,793	10,890,247	269,539
70,000 to 79,999	127,374	74,346	123,053	121,137	9,524,170	267,193
80,000 to 89,999	97,298	62,838	95,354	95,255	8,248,688	255,874
90,000 to 99,999	76,671	52,845	75,654	76,869	7,268,024	247,712
100,000 to 149,999	200,450	151,175	198,892	204,195	24,138,016	1,012,250
150,000 to 199,999	72,425	57,020	72,052	71,589	12,409,923	659,575
200,000 to 299,999	51,762	40,469	51,539	49,363	12,449,293	767,927
300,000 to 399,999	19,730	15,281	19,607	18,757	6,786,170	471,481
400,000 to 499,999	10,371	8,057	10,318	9,832	4,616,237	339,548
500,000 to 999,999	17,078	13,112	16,956	16,209	11,678,815	903,118
1,000,000 and over	11,424	8,703	11,334	11,067	41,236,191	3,277,814
Total	3,725,064	1,297,347	2,078,693	3,036,396	\$214,654,947	\$9,189,283

MADERA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	533	277	a	247	\$-32,090	\$5
\$1 to \$2,999	1,471	207	56	586	2,337	1
3,000 to 5,999	2,187	282	469	1,240	9,914	9
6,000 to 8,999	2,597	454	387	1,730	19,465	18
9,000 to 11,999	2,668	543	533	2,255	27,958	25
12,000 to 14,999	2,626	687	778	2,446	35,475	50
15,000 to 17,999	2,749	795	961	2,598	45,385	92
18,000 to 20,999	2,523	932	781	2,622	49,170	132
21,000 to 23,999	2,222	881	792	2,407	49,946	185
24,000 to 26,999	1,898	853	702	2,122	48,339	219
27,000 to 29,999	1,775	854	728	1,977	50,551	270
30,000 to 34,999	2,552	1,362	1,301	2,801	82,708	564
35,000 to 39,999	2,133	1,200	1,309	2,300	79,881	691
40,000 to 49,999	3,488	2,289	2,578	3,827	156,178	1,789
50,000 to 59,999	2,622	1,914	2,316	2,893	143,684	2,216
60,000 to 69,999	2,072	1,672	1,985	2,432	134,191	2,668
70,000 to 79,999	1,662	1,383	1,625	1,806	124,357	3,092
80,000 to 89,999	1,149	1,007	1,140	1,261	97,388	2,819
90,000 to 99,999	840	750	835	882	79,600	2,637
100,000 to 149,999	1,822	1,651	1,820	1,857	216,394	9,488
150,000 to 199,999	460	410	456	450	78,366	4,393
200,000 to 299,999	262	234	260	233	62,051	3,966
300,000 to 399,999	81	68	80	60	27,789	2,013
400,000 to 499,999	49	42	48	32	21,854	1,637
500,000 to 999,999	89	76	87	74	59,254	4,765
1,000,000 and over	28	21	a	14	69,667	5,955
Total	42,558	20,844	22,064	41,152	\$1,739,813	\$49,702

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

MARIN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	3,238	717	58	846	\$-273,169	\$57
\$1 to \$2,999	5,461	251	1,029	396	7,852	21
3,000 to 5,999	4,619	269	1,572	404	20,518	53
6,000 to 8,999	3,975	319	833	606	29,733	65
9,000 to 11,999	3,734	373	924	822	39,153	70
12,000 to 14,999	3,752	491	1,554	1,025	50,691	114
15,000 to 17,999	3,674	583	1,975	1,104	60,473	201
18,000 to 20,999	3,476	603	2,037	1,079	67,701	348
21,000 to 23,999	3,350	708	2,026	1,149	75,314	516
24,000 to 26,999	3,277	724	1,996	1,252	83,494	710
27,000 to 29,999	3,176	819	2,017	1,329	90,530	917
30,000 to 34,999	5,028	1,275	3,557	1,979	163,225	2,209
35,000 to 39,999	4,767	1,240	3,722	1,861	178,474	2,971
40,000 to 49,999	8,243	2,563	7,002	3,207	369,188	7,714
50,000 to 59,999	6,897	2,581	6,246	2,741	378,221	9,871
60,000 to 69,999	5,603	2,396	5,240	2,615	363,118	10,657
70,000 to 79,999	4,783	2,476	4,592	2,574	358,225	11,299
80,000 to 89,999	4,098	2,318	3,961	2,420	347,929	11,784
90,000 to 99,999	3,493	2,175	3,429	2,337	331,307	12,056
100,000 to 149,999	11,378	8,167	11,243	8,587	1,388,890	59,883
150,000 to 199,999	5,849	4,652	5,828	5,164	1,008,224	52,927
200,000 to 299,999	5,245	4,242	5,228	5,074	1,270,294	77,335
300,000 to 399,999	2,257	1,844	2,247	2,330	775,742	53,183
400,000 to 499,999	1,262	1,042	1,257	1,404	564,603	41,073
500,000 to 999,999	2,139	1,776	2,133	2,326	1,457,262	112,645
1,000,000 and over	1,326	1,116	1,320	1,532	4,138,128	348,537
Total	114,100	45,720	83,026	56,163	\$13,345,115	\$817,216

MARIPOSA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	113	51	a	24	\$-2,597	\$1
\$1 to \$2,999	244	43	a	33	363	0
3,000 to 5,999	304	43	78	64	1,366	1
6,000 to 8,999	310	50	47	72	2,315	3
9,000 to 11,999	352	77	82	107	3,712	3
12,000 to 14,999	372	91	143	120	5,039	8
15,000 to 17,999	387	105	211	123	6,378	18
18,000 to 20,999	369	123	196	146	7,205	33
21,000 to 23,999	339	108	203	126	7,615	52
24,000 to 26,999	296	93	189	110	7,538	66
27,000 to 29,999	290	114	171	137	8,238	68
30,000 to 34,999	397	185	282	199	12,837	144
35,000 to 39,999	388	218	298	211	14,549	185
40,000 to 49,999	568	355	488	384	25,468	379
50,000 to 59,999	453	331	431	323	24,925	471
60,000 to 69,999	356	299	346	293	23,036	499
70,000 to 79,999	276	231	271	226	20,678	554
80,000 to 89,999	171	152	168	155	14,507	420
90,000 to 99,999	120	107	120	128	11,385	406
100,000 to 149,999	281	254	281	230	33,746	1,503
150,000 to 199,999	79	71	78	55	13,581	757
200,000 to 299,999	47	43	46	26	11,229	752
300,000 to 399,999	a	a	a	a	3,065	228
400,000 to 499,999	a	a	a	a	2,771	187
500,000 to 999,999	a	a	a	a	6,704	567
1,000,000 and over	a	a	a	a	2,148	187
Total	6,539	3,166	4,169	3,301	\$267,801	\$7,490

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

MENDOCINO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	668	244	13	225	\$-33,687	\$24
\$1 to \$2,999	1,541	192	98	387	2,332	2
3,000 to 5,999	1,848	203	408	548	8,320	6
6,000 to 8,999	1,932	272	274	740	14,470	13
9,000 to 11,999	1,963	334	364	957	20,664	17
12,000 to 14,999	1,978	419	680	1,115	26,773	41
15,000 to 17,999	2,016	510	916	1,214	33,290	79
18,000 to 20,999	1,897	560	859	1,275	36,915	137
21,000 to 23,999	1,876	607	901	1,363	42,105	212
24,000 to 26,999	1,633	593	775	1,296	41,610	252
27,000 to 29,999	1,528	590	831	1,150	43,457	344
30,000 to 34,999	2,223	960	1,377	1,650	72,073	698
35,000 to 39,999	1,870	949	1,286	1,511	70,019	797
40,000 to 49,999	2,841	1,642	2,323	2,177	127,003	1,875
50,000 to 59,999	2,075	1,426	1,907	1,681	113,519	2,072
60,000 to 69,999	1,541	1,144	1,496	1,299	99,701	2,259
70,000 to 79,999	1,144	937	1,129	1,002	85,540	2,259
80,000 to 89,999	845	723	841	757	71,536	2,164
90,000 to 99,999	591	492	588	488	55,876	1,975
100,000 to 149,999	1,308	1,108	1,303	1,076	154,957	6,927
150,000 to 199,999	396	325	393	231	67,832	3,870
200,000 to 299,999	295	235	295	198	70,880	4,603
300,000 to 399,999	88	71	88	30	30,019	2,192
400,000 to 499,999	58	40	58	40	25,505	1,941
500,000 to 999,999	74	54	73	31	49,431	3,963
1,000,000 and over	27	16	27	13	56,213	5,000
Total	34,256	14,646	19,303	22,454	\$1,386,355	\$43,720

MERCED						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	721	339	15	355	\$-34,868	\$9
\$1 to \$2,999	2,682	342	74	1,016	4,416	0
3,000 to 5,999	4,008	464	912	1,860	18,216	16
6,000 to 8,999	4,489	624	629	2,768	33,678	28
9,000 to 11,999	4,794	860	911	3,861	50,282	42
12,000 to 14,999	4,722	1,049	1,360	4,454	63,648	87
15,000 to 17,999	4,656	1,243	1,641	4,908	76,835	152
18,000 to 20,999	4,600	1,566	1,427	5,131	89,610	236
21,000 to 23,999	4,185	1,591	1,463	4,990	94,033	341
24,000 to 26,999	3,687	1,486	1,307	4,546	93,936	431
27,000 to 29,999	3,323	1,480	1,299	4,143	94,592	524
30,000 to 34,999	4,858	2,418	2,201	6,286	157,495	1,039
35,000 to 39,999	3,995	2,101	2,223	5,035	149,507	1,268
40,000 to 49,999	6,613	4,095	4,449	8,861	295,756	3,150
50,000 to 59,999	4,870	3,432	4,089	6,653	266,695	3,898
60,000 to 69,999	3,543	2,830	3,313	4,843	229,142	4,247
70,000 to 79,999	2,680	2,212	2,619	3,561	200,252	4,749
80,000 to 89,999	1,782	1,544	1,757	2,311	150,945	4,219
90,000 to 99,999	1,347	1,200	1,343	1,700	127,595	4,161
100,000 to 149,999	2,630	2,388	2,612	3,174	312,809	13,199
150,000 to 199,999	660	590	654	749	112,772	6,330
200,000 to 299,999	416	356	415	426	100,195	6,619
300,000 to 399,999	148	130	146	153	51,326	3,796
400,000 to 499,999	79	65	79	56	35,109	2,821
500,000 to 999,999	120	102	117	116	82,656	6,381
1,000,000 and over	67	57	61	62	191,093	13,250
Total	75,675	34,564	37,116	82,018	\$3,047,723	\$80,996

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

MODOC						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	80	50	a	21	\$-3,605	\$0
\$1 to \$2,999	140	36	a	35	196	0
3,000 to 5,999	161	31	33	46	724	0
6,000 to 8,999	159	33	27	44	1,184	1
9,000 to 11,999	173	45	29	48	1,806	0
12,000 to 14,999	173	57	62	68	2,332	4
15,000 to 17,999	190	62	75	113	3,148	7
18,000 to 20,999	149	68	54	75	2,913	8
21,000 to 23,999	146	62	63	83	3,297	16
24,000 to 26,999	118	60	58	70	3,006	15
27,000 to 29,999	116	68	60	81	3,290	20
30,000 to 34,999	185	114	123	128	5,996	46
35,000 to 39,999	149	98	106	113	5,584	56
40,000 to 49,999	256	174	220	197	11,479	165
50,000 to 59,999	218	162	211	142	11,910	247
60,000 to 69,999	130	105	129	131	8,421	203
70,000 to 79,999	104	86	103	79	7,755	223
80,000 to 89,999	76	61	76	55	6,394	234
90,000 to 99,999	48	46	47	40	4,568	174
100,000 to 149,999	87	82	87	71	10,420	512
150,000 to 199,999	19	17	19	20	3,258	192
200,000 to 299,999	11	a	a	a	2,666	174
300,000 to 399,999	a	a	a	a	1,018	70
400,000 to 499,999	a	a	a	a	1,268	99
500,000 to 999,999	a	a	a	a	807	71
1,000,000 and over	a	a	a	a	0	0
Total	2,895	1,533	1,608	1,668	\$99,838	\$2,539

MONO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	75	30	a	39	\$-2,705	\$1
\$1 to \$2,999	180	a	13	32	280	0
3,000 to 5,999	226	13	73	41	1,014	1
6,000 to 8,999	217	18	39	54	1,643	1
9,000 to 11,999	252	25	46	67	2,640	2
12,000 to 14,999	263	36	122	98	3,565	5
15,000 to 17,999	277	37	161	122	4,577	14
18,000 to 20,999	270	33	178	134	5,266	29
21,000 to 23,999	270	52	172	145	6,096	44
24,000 to 26,999	240	59	148	125	6,113	54
27,000 to 29,999	217	58	129	156	6,195	59
30,000 to 34,999	301	91	188	204	9,762	115
35,000 to 39,999	273	100	200	176	10,259	153
40,000 to 49,999	425	212	352	304	19,065	320
50,000 to 59,999	317	194	288	229	17,432	349
60,000 to 69,999	240	177	229	197	15,575	337
70,000 to 79,999	161	123	160	112	12,045	339
80,000 to 89,999	144	117	143	99	12,151	343
90,000 to 99,999	89	75	88	67	8,417	268
100,000 to 149,999	271	232	266	213	32,345	1,277
150,000 to 199,999	108	87	108	80	18,584	986
200,000 to 299,999	71	53	71	65	17,236	1,083
300,000 to 399,999	35	28	35	20	11,734	849
400,000 to 499,999	15	10	15	a	6,669	519
500,000 to 999,999	a	13	14	a	8,787	703
1,000,000 and over	a	a	a	a	7,353	635
Total	4,956	1,886	3,247	2,798	\$242,096	\$8,487

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

MONTEREY						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,827	613	38	672	\$-138,516	\$22
\$1 to \$2,999	4,463	436	338	1,048	6,900	7
3,000 to 5,999	6,000	519	1,722	2,276	27,259	38
6,000 to 8,999	7,328	936	1,164	4,463	55,433	60
9,000 to 11,999	8,401	1,343	1,371	7,363	88,357	72
12,000 to 14,999	8,244	1,526	2,413	7,694	111,159	152
15,000 to 17,999	8,183	1,915	2,886	8,368	134,980	268
18,000 to 20,999	7,466	1,924	2,782	7,771	145,304	459
21,000 to 23,999	6,646	2,017	2,755	6,780	149,385	683
24,000 to 26,999	6,368	2,135	2,681	6,799	162,330	907
27,000 to 29,999	5,890	2,111	2,651	6,302	167,824	1,160
30,000 to 34,999	8,773	3,275	4,632	9,057	284,594	2,614
35,000 to 39,999	7,780	3,251	4,732	7,735	291,408	3,346
40,000 to 49,999	12,724	5,924	9,175	13,223	569,465	8,470
50,000 to 59,999	9,008	5,010	7,474	9,336	493,107	9,082
60,000 to 69,999	6,884	4,324	6,274	6,926	446,006	10,197
70,000 to 79,999	5,204	3,723	4,969	5,316	389,162	9,850
80,000 to 89,999	4,199	3,167	4,082	4,165	355,875	10,253
90,000 to 99,999	3,276	2,583	3,216	3,217	310,432	9,955
100,000 to 149,999	8,178	6,845	8,114	7,848	981,207	39,942
150,000 to 199,999	2,752	2,313	2,742	2,466	469,194	24,495
200,000 to 299,999	1,890	1,604	1,882	1,628	452,367	27,354
300,000 to 399,999	695	560	695	481	238,831	16,622
400,000 to 499,999	388	307	387	324	172,512	12,713
500,000 to 999,999	576	463	575	368	385,795	30,238
1,000,000 and over	335	272	332	237	1,109,796	87,727
Total	143,478	59,096	80,082	131,863	\$7,860,166	\$306,683

NAPA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	853	288	18	288	\$-73,893	\$19
\$1 to \$2,999	1,560	114	192	170	2,350	3
3,000 to 5,999	1,805	148	644	287	8,125	13
6,000 to 8,999	1,820	177	434	436	13,599	22
9,000 to 11,999	2,002	256	523	697	21,025	32
12,000 to 14,999	2,121	359	839	882	28,655	64
15,000 to 17,999	2,154	437	1,066	1,127	35,517	97
18,000 to 20,999	2,179	570	1,057	1,361	42,484	178
21,000 to 23,999	2,047	556	1,065	1,366	46,060	269
24,000 to 26,999	2,059	612	1,067	1,409	52,478	376
27,000 to 29,999	2,009	683	1,081	1,490	57,207	495
30,000 to 34,999	2,943	1,010	1,815	2,176	95,489	1,057
35,000 to 39,999	2,700	1,082	1,837	2,119	100,910	1,340
40,000 to 49,999	4,465	2,060	3,511	3,513	199,784	3,315
50,000 to 59,999	3,267	1,772	2,862	2,721	179,337	3,661
60,000 to 69,999	2,667	1,689	2,504	2,231	172,820	4,057
70,000 to 79,999	2,105	1,486	2,044	1,788	157,488	4,256
80,000 to 89,999	1,726	1,300	1,705	1,465	146,468	4,437
90,000 to 99,999	1,279	1,007	1,262	1,133	121,185	4,053
100,000 to 149,999	3,626	3,059	3,604	3,304	436,434	18,162
150,000 to 199,999	1,315	1,130	1,311	1,178	226,407	11,934
200,000 to 299,999	996	842	993	826	239,113	14,616
300,000 to 399,999	382	317	379	314	131,836	9,139
400,000 to 499,999	189	154	188	141	84,288	6,310
500,000 to 999,999	335	284	334	256	232,066	18,312
1,000,000 and over	193	156	190	129	800,644	64,872
Total	48,797	21,548	32,525	32,807	\$3,557,876	\$171,089

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

NEVADA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	860	323	17	282	\$-20,064	\$5
\$1 to \$2,999	1,662	187	122	175	2,459	1
3,000 to 5,999	1,734	176	556	296	7,849	12
6,000 to 8,999	1,817	229	361	376	13,605	16
9,000 to 11,999	1,927	333	413	489	20,278	22
12,000 to 14,999	1,869	390	662	532	25,248	39
15,000 to 17,999	1,806	467	902	546	29,755	80
18,000 to 20,999	1,735	467	898	653	33,753	143
21,000 to 23,999	1,698	528	920	649	38,177	221
24,000 to 26,999	1,568	536	853	664	39,900	281
27,000 to 29,999	1,463	577	851	632	41,680	342
30,000 to 34,999	2,225	966	1,451	1,001	72,127	736
35,000 to 39,999	2,067	958	1,503	1,032	77,535	927
40,000 to 49,999	3,521	2,027	2,858	2,034	157,854	2,213
50,000 to 59,999	2,808	1,872	2,554	1,888	153,829	2,673
60,000 to 69,999	2,283	1,686	2,188	1,677	147,966	3,150
70,000 to 79,999	1,848	1,475	1,802	1,484	138,238	3,426
80,000 to 89,999	1,459	1,207	1,440	1,200	123,714	3,605
90,000 to 99,999	1,093	964	1,085	965	103,728	3,393
100,000 to 149,999	2,680	2,301	2,670	2,350	319,137	13,440
150,000 to 199,999	894	759	891	786	153,155	8,290
200,000 to 299,999	555	478	550	434	133,839	8,450
300,000 to 399,999	239	203	238	205	82,576	5,875
400,000 to 499,999	117	97	116	83	52,285	3,943
500,000 to 999,999	129	109	129	86	83,083	6,675
1,000,000 and over	56	48	56	38	131,537	10,198
Total	40,113	19,363	26,086	20,557	\$2,163,242	\$78,158

ORANGE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	15,496	4,661	279	5,183	\$-1,040,870	\$547
\$1 to \$2,999	43,846	3,728	3,647	6,042	65,283	71
3,000 to 5,999	50,337	4,373	16,751	10,223	226,901	324
6,000 to 8,999	53,838	6,412	11,831	18,080	404,909	578
9,000 to 11,999	54,607	8,219	13,782	27,245	573,483	783
12,000 to 14,999	56,103	10,231	20,949	34,730	757,859	1,457
15,000 to 17,999	56,974	12,054	25,758	39,650	939,557	2,513
18,000 to 20,999	54,863	13,194	24,634	41,916	1,068,815	4,203
21,000 to 23,999	50,409	13,487	24,005	40,715	1,133,074	6,075
24,000 to 26,999	47,057	13,785	22,809	38,877	1,198,914	7,866
27,000 to 29,999	43,568	13,641	22,751	36,140	1,240,743	10,021
30,000 to 34,999	66,084	22,120	39,034	54,030	2,144,193	22,482
35,000 to 39,999	58,812	21,008	39,785	46,514	2,202,521	28,901
40,000 to 49,999	97,913	39,864	76,207	78,387	4,385,220	73,041
50,000 to 59,999	75,768	36,327	66,139	62,635	4,152,575	85,418
60,000 to 69,999	61,011	33,533	56,836	52,516	3,953,455	95,595
70,000 to 79,999	50,128	31,432	48,242	46,423	3,751,526	100,619
80,000 to 89,999	41,352	28,576	40,424	39,668	3,509,609	103,526
90,000 to 99,999	34,389	25,751	33,921	34,672	3,261,378	105,131
100,000 to 149,999	100,093	82,262	99,443	108,480	12,109,727	486,103
150,000 to 199,999	39,620	34,230	39,468	44,469	6,787,187	348,948
200,000 to 299,999	26,962	23,085	26,865	30,619	6,456,099	389,965
300,000 to 399,999	9,562	8,153	9,519	10,456	3,283,589	227,169
400,000 to 499,999	4,841	4,067	4,816	5,175	2,152,289	158,891
500,000 to 999,999	7,409	6,245	7,380	7,992	5,023,221	395,974
1,000,000 and over	4,377	3,640	4,346	4,361	14,400,679	1,158,882
Total	1,205,419	504,078	779,621	925,198	\$84,141,940	\$3,815,080

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

PLACER						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	2,062	755	54	790	\$-68,709	\$25
\$1 to \$2,999	5,009	471	450	535	7,509	8
3,000 to 5,999	5,577	474	2,149	744	25,158	43
6,000 to 8,999	5,553	579	1,516	1,031	41,574	74
9,000 to 11,999	5,689	803	1,653	1,594	59,665	105
12,000 to 14,999	5,780	957	2,468	1,751	78,047	173
15,000 to 17,999	5,532	1,178	3,000	1,914	91,299	285
18,000 to 20,999	5,585	1,317	3,082	2,164	108,883	510
21,000 to 23,999	5,188	1,430	2,907	2,183	116,601	724
24,000 to 26,999	4,916	1,531	2,685	2,349	125,190	899
27,000 to 29,999	4,712	1,605	2,770	2,319	134,336	1,191
30,000 to 34,999	7,390	2,749	4,839	3,785	239,883	2,651
35,000 to 39,999	6,839	2,831	5,028	3,757	256,148	3,290
40,000 to 49,999	11,695	5,625	9,568	7,294	524,747	8,125
50,000 to 59,999	9,769	5,712	8,653	7,471	536,274	9,835
60,000 to 69,999	8,355	5,645	7,814	7,203	541,927	11,406
70,000 to 79,999	7,138	5,374	6,905	6,803	534,470	12,760
80,000 to 89,999	6,117	4,969	6,038	6,345	518,877	14,102
90,000 to 99,999	5,125	4,349	5,075	5,567	486,327	14,948
100,000 to 149,999	14,371	12,819	14,310	16,340	1,727,385	68,964
150,000 to 199,999	4,773	4,309	4,760	5,508	816,932	43,017
200,000 to 299,999	3,056	2,715	3,049	3,552	731,878	45,317
300,000 to 399,999	1,033	892	1,030	1,149	352,882	24,979
400,000 to 499,999	483	418	478	527	214,819	16,070
500,000 to 999,999	644	548	643	738	430,645	34,228
1,000,000 and over	317	271	316	293	957,515	77,173
Total	142,708	70,326	101,240	93,706	\$9,590,259	\$390,902

PLUMAS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	123	45	a	25	\$-4,174	\$0
\$1 to \$2,999	351	60	11	42	537	0
3,000 to 5,999	396	42	134	77	1,788	3
6,000 to 8,999	444	72	75	123	3,317	3
9,000 to 11,999	422	76	93	138	4,422	4
12,000 to 14,999	405	107	126	161	5,462	9
15,000 to 17,999	407	114	192	195	6,706	17
18,000 to 20,999	374	124	186	136	7,264	29
21,000 to 23,999	358	132	183	187	8,028	42
24,000 to 26,999	338	132	185	159	8,606	62
27,000 to 29,999	310	143	182	170	8,852	68
30,000 to 34,999	440	224	287	243	14,332	135
35,000 to 39,999	440	247	333	235	16,488	184
40,000 to 49,999	773	481	658	504	34,865	529
50,000 to 59,999	622	444	591	425	34,097	643
60,000 to 69,999	439	361	431	366	28,427	627
70,000 to 79,999	365	317	361	316	27,231	728
80,000 to 89,999	290	266	289	248	24,686	759
90,000 to 99,999	192	166	192	155	18,210	663
100,000 to 149,999	375	345	373	270	44,603	1,965
150,000 to 199,999	107	94	107	63	18,146	1,031
200,000 to 299,999	54	45	54	38	12,980	868
300,000 to 399,999	25	21	24	19	8,457	580
400,000 to 499,999	14	a	14	a	6,030	444
500,000 to 999,999	a	a	a	a	5,362	425
1,000,000 and over	a	a	a	a	19,324	720
Total	8,078	4,081	5,096	4,308	\$364,046	\$10,535

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

RIVERSIDE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	7,077	2,752	173	2,647	\$-341,789	\$89
\$1 to \$2,999	22,753	2,797	890	5,452	34,014	51
3,000 to 5,999	29,904	3,077	8,361	9,309	135,459	144
6,000 to 8,999	35,189	4,423	5,972	16,383	264,857	270
9,000 to 11,999	37,259	6,013	7,885	24,010	391,893	389
12,000 to 14,999	37,378	7,233	12,462	26,145	504,739	814
15,000 to 17,999	37,408	8,734	14,793	28,383	617,121	1,400
18,000 to 20,999	35,168	9,248	13,885	29,062	685,027	2,286
21,000 to 23,999	32,420	9,696	13,217	29,088	728,641	3,135
24,000 to 26,999	30,032	10,179	12,312	28,941	765,243	3,879
27,000 to 29,999	27,241	10,078	11,932	27,351	775,545	4,736
30,000 to 34,999	40,644	16,576	20,799	41,540	1,318,558	10,057
35,000 to 39,999	35,035	15,981	20,402	37,373	1,311,730	12,011
40,000 to 49,999	58,360	30,766	40,188	64,765	2,614,298	30,068
50,000 to 59,999	46,189	28,591	37,642	54,746	2,532,599	37,184
60,000 to 69,999	37,284	25,728	33,690	46,027	2,416,470	43,639
70,000 to 79,999	29,333	22,273	27,978	35,931	2,193,574	47,102
80,000 to 89,999	23,156	18,827	22,570	28,855	1,962,669	48,933
90,000 to 99,999	17,919	15,183	17,697	22,393	1,698,985	48,822
100,000 to 149,999	42,022	36,882	41,737	51,867	5,012,404	190,709
150,000 to 199,999	11,250	9,672	11,191	12,101	1,913,953	99,149
200,000 to 299,999	6,515	5,392	6,462	6,366	1,565,817	96,429
300,000 to 399,999	2,221	1,791	2,198	1,857	759,962	52,872
400,000 to 499,999	994	816	984	746	443,932	32,426
500,000 to 999,999	1,556	1,259	1,547	1,152	1,061,523	83,613
1,000,000 and over	818	661	804	568	2,324,682	192,947
Total	685,125	304,628	387,771	633,058	\$33,691,908	\$1,043,156

SACRAMENTO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	4,351	1,305	95	1,445	\$-122,124	\$61
\$1 to \$2,999	16,726	1,451	1,152	3,292	25,123	27
3,000 to 5,999	20,710	1,773	5,999	5,442	93,779	105
6,000 to 8,999	22,978	2,527	4,353	8,608	172,828	209
9,000 to 11,999	24,718	3,432	5,965	12,406	259,888	318
12,000 to 14,999	24,848	3,895	9,728	13,973	335,769	631
15,000 to 17,999	24,643	4,495	12,695	14,454	406,269	1,135
18,000 to 20,999	24,086	4,911	12,420	15,734	469,347	2,048
21,000 to 23,999	23,065	5,024	12,457	15,644	518,581	3,158
24,000 to 26,999	22,466	5,578	11,990	16,361	572,779	4,137
27,000 to 29,999	22,281	5,884	12,560	16,498	634,941	5,613
30,000 to 34,999	35,806	10,213	22,434	26,987	1,162,278	13,016
35,000 to 39,999	30,975	10,281	22,232	23,080	1,159,318	15,778
40,000 to 49,999	49,753	20,215	39,939	39,179	2,227,508	37,281
50,000 to 59,999	39,571	19,467	35,524	32,320	2,170,858	45,225
60,000 to 69,999	31,273	18,480	29,754	27,464	2,024,816	49,312
70,000 to 79,999	24,187	16,984	23,672	23,027	1,808,694	48,428
80,000 to 89,999	18,690	14,331	18,505	18,160	1,584,700	47,647
90,000 to 99,999	14,640	11,986	14,552	15,043	1,387,824	46,270
100,000 to 149,999	35,526	30,720	35,441	36,699	4,238,144	179,320
150,000 to 199,999	9,566	8,284	9,534	9,938	1,629,388	89,514
200,000 to 299,999	5,306	4,486	5,288	5,279	1,265,165	81,205
300,000 to 399,999	1,755	1,441	1,750	1,724	599,494	43,457
400,000 to 499,999	778	664	775	699	346,247	26,669
500,000 to 999,999	1,098	901	1,091	1,033	736,565	58,770
1,000,000 and over	533	425	531	451	1,762,189	146,142
Total	530,329	209,153	350,436	384,940	\$27,470,368	\$945,477

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

SAN BENITO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	274	99	a	94	\$-18,662	\$1
\$1 to \$2,999	719	79	50	156	1,158	0
3,000 to 5,999	985	83	312	300	4,528	6
6,000 to 8,999	966	115	199	447	7,232	8
9,000 to 11,999	915	161	244	538	9,573	13
12,000 to 14,999	927	187	356	663	12,511	25
15,000 to 17,999	938	232	399	728	15,412	38
18,000 to 20,999	894	215	385	748	17,393	68
21,000 to 23,999	810	238	336	824	18,242	88
24,000 to 26,999	831	275	333	851	21,154	114
27,000 to 29,999	755	266	331	798	21,514	144
30,000 to 34,999	1,137	445	540	1,312	36,969	314
35,000 to 39,999	975	408	577	1,027	36,568	373
40,000 to 49,999	1,741	892	1,230	1,964	78,120	1,011
50,000 to 59,999	1,359	804	1,105	1,616	74,349	1,201
60,000 to 69,999	1,173	801	1,047	1,451	76,181	1,397
70,000 to 79,999	945	720	886	1,211	70,822	1,495
80,000 to 89,999	812	653	783	1,069	68,853	1,705
90,000 to 99,999	707	618	697	946	66,905	1,815
100,000 to 149,999	1,783	1,613	1,779	2,324	212,872	7,844
150,000 to 199,999	497	452	497	601	84,255	4,304
200,000 to 299,999	281	248	281	286	67,802	4,202
300,000 to 399,999	71	58	71	78	24,538	1,759
400,000 to 499,999	28	25	28	29	12,349	963
500,000 to 999,999	50	44	50	43	33,074	2,804
1,000,000 and over	18	15	a	12	38,717	3,431
Total	20,591	9,746	12,540	20,116	\$1,092,427	\$35,124

SAN BERNARDINO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	4,686	1,770	95	1,897	\$-187,370	\$38
\$1 to \$2,999	22,434	2,429	871	5,927	34,781	28
3,000 to 5,999	29,736	2,871	8,254	11,007	135,152	139
6,000 to 8,999	34,877	4,203	6,111	18,143	262,667	273
9,000 to 11,999	36,914	5,531	8,168	26,732	388,168	406
12,000 to 14,999	37,184	6,641	12,681	29,159	502,126	840
15,000 to 17,999	35,853	7,647	14,396	30,323	591,029	1,384
18,000 to 20,999	33,826	8,355	13,173	31,033	658,830	2,202
21,000 to 23,999	31,129	8,893	12,636	30,898	699,491	3,015
24,000 to 26,999	28,944	9,179	11,669	30,556	737,438	3,720
27,000 to 29,999	26,785	9,205	11,457	28,908	763,038	4,532
30,000 to 34,999	40,172	15,403	20,036	44,216	1,303,545	9,822
35,000 to 39,999	35,190	15,139	20,379	39,590	1,317,434	12,162
40,000 to 49,999	58,292	29,393	40,347	68,399	2,611,590	30,589
50,000 to 59,999	45,785	27,184	37,776	56,569	2,509,881	37,720
60,000 to 69,999	36,329	24,400	33,202	45,487	2,354,179	44,795
70,000 to 79,999	27,445	20,653	26,373	34,772	2,052,132	45,897
80,000 to 89,999	20,899	17,122	20,498	26,782	1,771,994	45,668
90,000 to 99,999	15,883	13,602	15,712	20,286	1,505,011	44,402
100,000 to 149,999	36,501	32,645	36,316	46,685	4,349,211	168,815
150,000 to 199,999	9,044	8,123	9,007	10,994	1,535,774	79,735
200,000 to 299,999	4,637	4,024	4,621	5,374	1,101,382	68,370
300,000 to 399,999	1,337	1,122	1,331	1,638	456,364	32,781
400,000 to 499,999	655	565	653	697	290,338	22,278
500,000 to 999,999	847	720	838	836	562,328	44,414
1,000,000 and over	419	346	417	307	1,293,998	104,226
Total	655,803	277,165	367,017	647,215	\$29,600,509	\$808,250

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

SAN DIEGO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	14,425	4,388	319	4,815	\$-710,588	\$286
\$1 to \$2,999	41,735	3,931	2,932	7,205	61,881	64
3,000 to 5,999	49,500	4,387	15,007	11,273	223,975	296
6,000 to 8,999	54,027	6,009	10,275	18,086	406,246	504
9,000 to 11,999	55,887	7,769	13,467	25,341	586,741	695
12,000 to 14,999	57,106	9,642	22,579	30,403	771,383	1,483
15,000 to 17,999	59,167	11,751	29,419	34,473	976,164	2,706
18,000 to 20,999	57,900	13,183	28,984	36,718	1,128,491	4,848
21,000 to 23,999	53,928	13,527	28,355	36,263	1,212,279	7,119
24,000 to 26,999	51,434	14,286	27,396	36,242	1,310,653	9,471
27,000 to 29,999	47,430	14,460	26,645	33,783	1,350,978	11,825
30,000 to 34,999	71,759	23,562	45,132	50,743	2,328,479	26,313
35,000 to 39,999	62,688	22,683	44,490	44,394	2,346,632	32,541
40,000 to 49,999	100,733	42,978	80,315	75,367	4,507,748	76,469
50,000 to 59,999	76,546	38,797	67,729	60,129	4,194,436	87,177
60,000 to 69,999	60,953	35,831	57,184	50,504	3,949,689	94,890
70,000 to 79,999	48,509	32,202	46,829	42,296	3,628,730	97,315
80,000 to 89,999	39,060	28,365	38,315	35,898	3,312,189	97,857
90,000 to 99,999	31,463	24,196	31,057	30,270	2,983,077	96,612
100,000 to 149,999	84,066	69,689	83,485	84,848	10,121,032	410,594
150,000 to 199,999	29,757	25,279	29,604	30,629	5,094,620	265,594
200,000 to 299,999	19,900	16,724	19,812	20,316	4,767,119	291,640
300,000 to 399,999	7,013	5,792	6,991	6,965	2,406,417	167,588
400,000 to 499,999	3,525	2,921	3,506	3,512	1,572,105	116,021
500,000 to 999,999	5,274	4,330	5,245	5,167	3,577,461	282,145
1,000,000 and over	3,063	2,519	3,050	3,119	9,881,621	799,017
Total	1,186,848	479,201	768,122	818,759	\$71,989,561	\$2,981,069

SAN FRANCISCO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	5,668	1,024	117	991	\$-295,228	\$81
\$1 to \$2,999	13,543	1,136	1,138	1,577	19,193	39
3,000 to 5,999	14,535	1,491	2,901	2,487	65,677	77
6,000 to 8,999	15,524	1,932	1,982	3,329	116,756	118
9,000 to 11,999	15,996	2,427	3,235	4,610	167,903	171
12,000 to 14,999	15,553	2,722	6,563	5,080	209,726	374
15,000 to 17,999	15,434	2,961	9,219	5,252	254,702	807
18,000 to 20,999	15,148	2,914	9,523	5,417	295,057	1,577
21,000 to 23,999	14,475	2,998	9,563	5,460	325,472	2,513
24,000 to 26,999	14,149	3,066	9,491	5,407	360,242	3,495
27,000 to 29,999	13,557	3,019	9,778	5,269	386,406	4,691
30,000 to 34,999	21,939	4,809	16,878	8,594	712,191	11,534
35,000 to 39,999	20,125	4,296	17,097	7,187	754,018	15,702
40,000 to 49,999	34,261	8,015	31,168	12,554	1,532,902	40,426
50,000 to 59,999	25,965	6,927	24,815	9,685	1,422,831	47,029
60,000 to 69,999	20,360	6,159	19,816	8,191	1,319,623	50,294
70,000 to 79,999	15,875	5,423	15,630	6,496	1,187,227	49,695
80,000 to 89,999	12,600	4,843	12,445	5,332	1,068,804	47,533
90,000 to 99,999	10,035	4,252	9,943	4,534	951,772	44,565
100,000 to 149,999	27,455	13,341	27,295	13,314	3,316,193	174,112
150,000 to 199,999	11,304	6,543	11,263	5,661	1,940,928	115,728
200,000 to 299,999	8,587	5,302	8,540	4,511	2,066,010	135,111
300,000 to 399,999	3,195	2,029	3,183	1,810	1,098,867	78,835
400,000 to 499,999	1,696	1,103	1,691	1,022	756,284	56,580
500,000 to 999,999	2,791	1,828	2,776	1,866	1,905,337	146,853
1,000,000 and over	1,962	1,302	1,949	1,467	8,500,021	682,517
Total	371,732	101,862	267,999	137,103	\$30,438,915	\$1,710,456

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

SAN JOAQUIN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,990	770	37	838	\$-86,948	\$9
\$1 to \$2,999	7,056	748	375	1,600	10,929	7
3,000 to 5,999	9,666	970	2,852	3,024	43,903	50
6,000 to 8,999	10,911	1,429	1,992	4,801	82,139	109
9,000 to 11,999	11,573	1,865	2,602	6,918	121,473	131
12,000 to 14,999	11,684	2,322	4,104	8,198	157,743	267
15,000 to 17,999	11,476	2,688	4,829	8,646	189,058	459
18,000 to 20,999	11,237	2,998	4,639	9,573	218,880	780
21,000 to 23,999	10,184	3,012	4,388	9,240	228,903	1,088
24,000 to 26,999	9,522	3,117	4,047	9,319	242,558	1,345
27,000 to 29,999	9,034	3,160	4,165	8,856	257,285	1,751
30,000 to 34,999	13,884	5,267	7,303	14,169	450,280	3,838
35,000 to 39,999	12,153	5,073	7,530	12,623	454,973	4,861
40,000 to 49,999	20,124	10,023	14,601	21,902	900,625	11,660
50,000 to 59,999	15,683	9,568	13,219	18,440	860,251	13,823
60,000 to 69,999	13,004	9,033	11,936	15,832	842,544	16,709
70,000 to 79,999	10,113	7,877	9,773	12,743	756,740	17,298
80,000 to 89,999	8,157	6,693	8,022	10,241	691,883	18,649
90,000 to 99,999	6,189	5,304	6,136	7,904	586,825	18,019
100,000 to 149,999	14,357	12,868	14,301	18,242	1,707,189	68,275
150,000 to 199,999	3,616	3,199	3,602	4,372	614,739	32,937
200,000 to 299,999	1,964	1,724	1,955	2,152	471,486	30,125
300,000 to 399,999	628	530	626	611	215,688	15,764
400,000 to 499,999	283	245	282	277	125,042	9,664
500,000 to 999,999	427	380	427	358	288,739	23,620
1,000,000 and over	239	206	236	184	891,024	77,932
Total	225,154	101,069	133,979	211,063	\$11,323,947	\$369,168

SAN LUIS OBISPO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,959	691	34	597	\$-106,248	\$49
\$1 to \$2,999	3,967	334	391	474	6,007	7
3,000 to 5,999	4,742	399	1,596	662	21,377	31
6,000 to 8,999	4,908	509	1,105	1,033	36,813	53
9,000 to 11,999	5,093	622	1,362	1,407	53,408	74
12,000 to 14,999	5,055	874	2,039	1,607	68,235	136
15,000 to 17,999	4,884	976	2,632	1,862	80,508	234
18,000 to 20,999	4,626	1,094	2,452	2,014	90,100	396
21,000 to 23,999	4,401	1,268	2,425	2,118	98,929	604
24,000 to 26,999	4,240	1,327	2,348	2,201	107,989	788
27,000 to 29,999	3,971	1,406	2,316	2,125	113,070	992
30,000 to 34,999	5,872	2,310	3,685	3,433	190,734	2,022
35,000 to 39,999	5,079	2,270	3,615	3,090	190,355	2,400
40,000 to 49,999	8,496	4,382	6,895	5,522	380,436	5,960
50,000 to 59,999	7,063	4,306	6,355	5,085	387,346	7,238
60,000 to 69,999	5,642	3,936	5,359	4,426	366,033	8,047
70,000 to 79,999	4,543	3,417	4,419	3,785	339,930	8,657
80,000 to 89,999	3,493	2,853	3,442	3,049	296,156	8,479
90,000 to 99,999	2,794	2,367	2,764	2,448	264,951	8,449
100,000 to 149,999	6,990	6,120	6,956	6,438	838,359	34,882
150,000 to 199,999	2,166	1,891	2,156	1,939	369,485	19,794
200,000 to 299,999	1,408	1,191	1,402	1,228	337,438	20,977
300,000 to 399,999	554	456	553	509	188,767	13,537
400,000 to 499,999	278	231	276	216	123,534	9,246
500,000 to 999,999	409	334	407	308	276,548	22,156
1,000,000 and over	219	189	218	194	486,992	40,541
Total	102,852	45,753	67,202	57,770	\$5,607,249	\$215,748

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

SAN MATEO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	4,801	1,152	80	1,295	\$-264,001	\$35
\$1 to \$2,999	11,397	723	1,685	960	16,380	28
3,000 to 5,999	11,091	785	3,944	1,488	49,763	103
6,000 to 8,999	10,701	1,088	2,533	2,292	80,376	152
9,000 to 11,999	10,712	1,350	2,894	2,997	112,362	179
12,000 to 14,999	10,707	1,668	4,495	3,864	144,439	328
15,000 to 17,999	10,636	2,007	5,695	4,295	175,411	568
18,000 to 20,999	10,275	2,100	5,688	4,812	200,304	1,004
21,000 to 23,999	10,055	2,310	5,770	4,960	226,104	1,524
24,000 to 26,999	9,874	2,472	5,796	4,941	251,689	2,103
27,000 to 29,999	9,558	2,480	5,934	5,111	272,290	2,814
30,000 to 34,999	15,431	4,183	10,571	8,291	500,911	6,557
35,000 to 39,999	14,784	4,307	11,267	7,985	553,869	8,936
40,000 to 49,999	25,630	8,329	21,603	14,449	1,147,870	23,560
50,000 to 59,999	20,259	8,166	18,275	12,324	1,110,804	27,843
60,000 to 69,999	16,700	7,870	15,698	11,014	1,082,414	31,308
70,000 to 79,999	14,063	7,578	13,539	9,889	1,052,857	33,540
80,000 to 89,999	11,715	7,100	11,458	9,157	994,305	34,149
90,000 to 99,999	10,183	6,819	10,030	8,499	966,283	35,146
100,000 to 149,999	30,513	22,911	30,310	27,758	3,701,762	159,880
150,000 to 199,999	13,563	11,245	13,503	13,456	2,335,439	123,648
200,000 to 299,999	10,479	8,751	10,444	10,498	2,515,475	154,435
300,000 to 399,999	3,946	3,339	3,934	4,142	1,354,904	93,969
400,000 to 499,999	2,033	1,689	2,029	2,168	905,973	66,748
500,000 to 999,999	3,394	2,885	3,388	3,627	2,309,432	180,448
1,000,000 and over	2,397	2,067	2,391	2,849	9,466,253	790,100
Total	304,897	125,374	222,954	183,121	\$31,263,671	\$1,779,107

SANTA BARBARA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	2,435	717	52	805	\$-176,504	\$44
\$1 to \$2,999	5,467	488	529	887	8,108	8
3,000 to 5,999	6,782	534	2,158	1,490	30,684	49
6,000 to 8,999	7,489	803	1,520	2,656	56,178	72
9,000 to 11,999	7,769	1,090	1,762	3,990	81,515	93
12,000 to 14,999	7,990	1,349	2,894	4,806	107,927	206
15,000 to 17,999	8,025	1,791	3,785	5,220	132,397	341
18,000 to 20,999	7,911	2,014	3,772	5,586	154,183	631
21,000 to 23,999	7,297	2,093	3,621	5,496	163,938	918
24,000 to 26,999	6,549	2,043	3,238	5,230	166,859	1,133
27,000 to 29,999	6,350	2,104	3,417	4,989	180,901	1,518
30,000 to 34,999	9,326	3,504	5,519	7,481	302,686	3,227
35,000 to 39,999	8,310	3,305	5,697	6,413	311,233	4,104
40,000 to 49,999	13,099	6,062	10,132	10,369	586,284	9,633
50,000 to 59,999	10,028	5,368	8,843	7,995	549,484	11,275
60,000 to 69,999	7,683	4,720	7,216	6,366	498,017	12,276
70,000 to 79,999	6,136	4,313	5,888	5,441	458,535	12,270
80,000 to 89,999	4,852	3,630	4,735	4,354	411,266	12,265
90,000 to 99,999	3,833	2,990	3,784	3,464	363,098	12,116
100,000 to 149,999	9,918	8,168	9,812	9,261	1,191,524	48,949
150,000 to 199,999	3,589	2,961	3,559	3,191	615,446	32,208
200,000 to 299,999	2,632	2,104	2,608	2,227	635,305	38,251
300,000 to 399,999	1,082	867	1,079	918	371,930	25,746
400,000 to 499,999	534	423	530	414	236,799	17,116
500,000 to 999,999	958	732	946	718	656,467	50,700
1,000,000 and over	709	565	705	589	2,306,420	188,737
Total	156,753	64,738	97,801	110,356	\$10,400,680	\$483,889

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

SANTA CLARA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	9,842	2,623	207	3,249	\$-476,468	\$158
\$1 to \$2,999	27,992	2,352	3,109	3,903	39,970	74
3,000 to 5,999	27,639	2,546	8,880	6,057	124,192	218
6,000 to 8,999	27,421	3,295	5,704	8,681	205,447	321
9,000 to 11,999	27,229	4,003	7,036	11,841	285,616	421
12,000 to 14,999	26,415	4,717	10,803	13,697	356,372	771
15,000 to 17,999	26,169	5,315	12,920	15,444	431,443	1,290
18,000 to 20,999	25,611	5,585	12,607	17,049	499,063	2,214
21,000 to 23,999	24,588	5,967	12,624	17,730	552,565	3,289
24,000 to 26,999	23,679	6,170	12,466	17,528	603,558	4,468
27,000 to 29,999	22,355	6,339	12,423	17,046	636,850	5,715
30,000 to 34,999	34,992	10,485	21,355	26,872	1,135,542	12,982
35,000 to 39,999	32,733	10,358	22,729	25,336	1,226,390	17,542
40,000 to 49,999	56,403	20,267	44,942	43,462	2,526,863	46,657
50,000 to 59,999	44,817	19,035	39,428	35,006	2,457,325	57,308
60,000 to 69,999	37,315	17,837	34,800	29,103	2,420,264	67,903
70,000 to 79,999	32,367	17,710	31,129	26,031	2,423,981	75,904
80,000 to 89,999	27,985	17,152	27,362	23,814	2,375,405	81,101
90,000 to 99,999	24,130	16,003	23,821	21,724	2,289,054	84,906
100,000 to 149,999	76,951	58,304	76,510	76,834	9,355,914	411,505
150,000 to 199,999	35,856	30,462	35,753	40,200	6,166,059	330,919
200,000 to 299,999	26,098	22,867	26,023	30,465	6,243,042	385,896
300,000 to 399,999	8,567	7,387	8,540	9,922	2,938,146	206,147
400,000 to 499,999	3,864	3,301	3,850	4,444	1,718,981	128,902
500,000 to 999,999	5,786	4,931	5,767	6,597	3,899,331	310,219
1,000,000 and over	3,377	2,882	3,360	3,808	11,580,693	995,297
Total	720,181	307,893	504,148	535,843	\$62,015,596	\$3,232,121

SANTA CRUZ						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,833	515	36	523	\$-61,381	\$16
\$1 to \$2,999	4,003	322	389	640	5,976	9
3,000 to 5,999	4,811	377	1,352	1,210	21,847	30
6,000 to 8,999	5,399	560	935	2,326	40,652	49
9,000 to 11,999	5,862	845	1,220	3,697	61,575	71
12,000 to 14,999	5,488	889	2,009	3,499	74,042	121
15,000 to 17,999	5,141	1,035	2,476	3,454	84,673	228
18,000 to 20,999	5,000	1,214	2,315	3,922	97,355	391
21,000 to 23,999	4,495	1,122	2,223	3,557	101,002	575
24,000 to 26,999	4,229	1,180	2,126	3,407	107,732	747
27,000 to 29,999	3,865	1,167	2,093	3,118	110,148	955
30,000 to 34,999	5,947	1,854	3,684	4,429	192,888	2,238
35,000 to 39,999	5,150	1,763	3,612	3,732	192,892	2,766
40,000 to 49,999	8,754	3,408	6,957	6,369	391,861	6,997
50,000 to 59,999	6,587	3,192	5,800	5,048	361,087	7,695
60,000 to 69,999	5,288	2,924	4,929	4,101	342,532	8,665
70,000 to 79,999	4,322	2,720	4,165	3,362	323,249	9,017
80,000 to 89,999	3,557	2,437	3,502	2,944	301,609	9,397
90,000 to 99,999	2,987	2,226	2,958	2,525	283,424	9,611
100,000 to 149,999	8,007	6,370	7,963	7,358	968,350	40,733
150,000 to 199,999	3,036	2,561	3,027	2,930	520,404	27,749
200,000 to 299,999	2,024	1,683	2,019	1,967	484,764	30,399
300,000 to 399,999	661	541	656	559	227,028	16,087
400,000 to 499,999	312	251	311	293	138,642	10,587
500,000 to 999,999	487	379	486	407	333,630	27,247
1,000,000 and over	258	209	258	210	761,101	64,891
Total	107,503	41,744	67,501	75,587	\$6,467,083	\$277,271

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

SHASTA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	962	410	24	288	\$-26,972	\$10
\$1 to \$2,999	2,416	363	240	386	3,589	5
3,000 to 5,999	3,012	382	843	681	13,574	23
6,000 to 8,999	3,368	515	580	999	25,282	26
9,000 to 11,999	3,689	664	831	1,327	38,654	41
12,000 to 14,999	3,771	795	1,428	1,475	50,857	87
15,000 to 17,999	3,809	1,020	1,870	1,684	62,894	161
18,000 to 20,999	3,608	1,102	1,707	1,767	70,338	276
21,000 to 23,999	3,353	1,155	1,696	1,726	75,412	395
24,000 to 26,999	2,989	1,173	1,543	1,696	76,103	475
27,000 to 29,999	2,862	1,296	1,583	1,707	81,509	598
30,000 to 34,999	4,054	2,023	2,545	2,604	131,478	1,174
35,000 to 39,999	3,590	1,998	2,593	2,415	134,244	1,419
40,000 to 49,999	6,132	3,929	4,999	4,710	274,235	3,625
50,000 to 59,999	4,578	3,330	4,245	3,884	251,026	4,333
60,000 to 69,999	3,563	2,834	3,467	3,270	230,896	4,926
70,000 to 79,999	2,741	2,321	2,694	2,569	205,128	5,264
80,000 to 89,999	2,068	1,798	2,055	1,997	175,235	5,252
90,000 to 99,999	1,460	1,321	1,449	1,443	138,292	4,682
100,000 to 149,999	3,247	2,943	3,228	3,202	385,324	16,815
150,000 to 199,999	813	718	805	781	139,420	7,779
200,000 to 299,999	596	523	587	629	144,083	9,250
300,000 to 399,999	183	160	178	163	62,093	4,334
400,000 to 499,999	83	68	82	65	36,774	2,862
500,000 to 999,999	150	137	149	122	100,355	7,966
1,000,000 and over	69	62	67	53	298,199	21,075
Total	67,166	33,040	41,488	41,643	\$3,178,024	\$102,851

SIERRA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	35	18	a	13	\$-904	\$0
\$1 to \$2,999	44	a	a	a	67	0
3,000 to 5,999	53	a	19	a	233	0
6,000 to 8,999	54	a	a	19	398	0
9,000 to 11,999	57	a	a	14	600	0
12,000 to 14,999	64	14	17	24	867	1
15,000 to 17,999	51	15	29	16	844	3
18,000 to 20,999	51	20	26	12	1,002	4
21,000 to 23,999	52	15	30	15	1,167	6
24,000 to 26,999	50	12	35	14	1,273	10
27,000 to 29,999	44	18	28	21	1,245	10
30,000 to 34,999	80	40	48	51	2,596	26
35,000 to 39,999	75	44	57	46	2,824	29
40,000 to 49,999	133	83	112	105	5,981	88
50,000 to 59,999	78	53	74	70	4,252	83
60,000 to 69,999	72	64	70	60	4,650	91
70,000 to 79,999	53	44	53	35	3,962	117
80,000 to 89,999	40	36	40	35	3,390	93
90,000 to 99,999	34	33	33	25	3,212	107
100,000 to 149,999	45	38	45	28	5,410	269
150,000 to 199,999	11	a	11	a	1,849	108
200,000 to 299,999	a	a	a	a	1,199	58
300,000 to 399,999	a	a	a	a	2,166	163
400,000 to 499,999	a	a	a	a		
500,000 to 999,999	a	a	a	a	3,284	283
1,000,000 and over	a	a	a	a	7,190	657
Total	1,194	602	762	630	\$58,758	\$2,205

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

SISKIYOU						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	432	179	a	85	\$-14,587	\$0
\$1 to \$2,999	772	134	53	160	1,177	1
3,000 to 5,999	930	129	257	231	4,188	5
6,000 to 8,999	1,022	194	147	339	7,655	7
9,000 to 11,999	1,026	235	200	408	10,741	8
12,000 to 14,999	1,014	294	316	494	13,663	17
15,000 to 17,999	1,006	317	450	519	16,604	37
18,000 to 20,999	975	360	414	472	19,018	66
21,000 to 23,999	828	333	402	458	18,639	92
24,000 to 26,999	777	354	413	439	19,792	119
27,000 to 29,999	705	326	395	463	20,116	149
30,000 to 34,999	1,134	625	729	795	36,829	320
35,000 to 39,999	911	540	677	597	34,010	371
40,000 to 49,999	1,518	1,023	1,279	1,113	67,884	922
50,000 to 59,999	1,052	808	997	819	57,625	1,031
60,000 to 69,999	815	658	797	667	52,693	1,198
70,000 to 79,999	555	485	549	441	41,312	1,098
80,000 to 89,999	401	361	399	331	33,976	1,047
90,000 to 99,999	287	258	287	226	27,194	983
100,000 to 149,999	561	502	560	484	66,271	3,019
150,000 to 199,999	118	106	117	97	20,190	1,142
200,000 to 299,999	108	93	107	76	25,722	1,608
300,000 to 399,999	35	30	35	28	12,324	914
400,000 to 499,999	16	a	16	a	7,146	569
500,000 to 999,999	27	24	27	15	17,538	1,384
1,000,000 and over	11	a	a	a	21,746	1,656
Total	17,036	8,390	9,638	9,774	\$639,466	\$17,763

SOLANO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,252	420	35	460	\$-66,958	\$70
\$1 to \$2,999	5,440	438	302	948	8,276	10
3,000 to 5,999	6,505	465	2,378	1,553	29,397	41
6,000 to 8,999	6,736	640	1,701	2,236	50,601	76
9,000 to 11,999	6,737	752	1,949	2,827	70,637	103
12,000 to 14,999	6,713	975	2,893	3,150	90,708	201
15,000 to 17,999	6,837	1,219	3,524	3,588	112,772	339
18,000 to 20,999	6,680	1,398	3,476	3,863	130,106	586
21,000 to 23,999	6,288	1,491	3,300	4,109	141,354	823
24,000 to 26,999	6,106	1,647	3,206	4,080	155,677	1,090
27,000 to 29,999	5,947	1,791	3,199	4,241	169,457	1,412
30,000 to 34,999	9,333	2,954	5,539	7,364	303,079	3,055
35,000 to 39,999	8,846	3,160	6,061	6,898	331,438	3,940
40,000 to 49,999	15,471	6,457	11,905	13,337	693,522	10,294
50,000 to 59,999	12,239	6,292	10,502	11,685	671,363	12,097
60,000 to 69,999	10,342	6,331	9,586	10,468	670,912	14,296
70,000 to 79,999	8,619	6,072	8,276	9,318	645,458	15,559
80,000 to 89,999	7,202	5,628	7,066	8,398	611,169	16,493
90,000 to 99,999	5,897	4,878	5,840	7,067	559,167	16,880
100,000 to 149,999	14,558	12,885	14,481	17,452	1,736,134	67,842
150,000 to 199,999	3,747	3,395	3,736	4,398	636,091	33,000
200,000 to 299,999	1,731	1,525	1,725	1,842	408,670	25,163
300,000 to 399,999	455	375	453	425	155,292	10,985
400,000 to 499,999	163	137	163	124	72,301	5,482
500,000 to 999,999	191	160	191	190	127,415	9,845
1,000,000 and over	75	61	75	68	188,760	15,966
Total	164,110	71,546	111,562	130,089	\$8,702,804	\$265,650

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

SONOMA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	3,326	988	64	1,052	\$-163,016	\$23
\$1 to \$2,999	7,258	535	766	870	10,624	14
3,000 to 5,999	7,837	591	2,633	1,194	35,443	54
6,000 to 8,999	8,437	784	1,845	1,937	63,464	95
9,000 to 11,999	8,636	1,022	2,159	2,571	90,718	123
12,000 to 14,999	8,529	1,276	3,461	3,258	115,047	240
15,000 to 17,999	8,744	1,665	4,468	4,213	144,332	423
18,000 to 20,999	8,629	1,913	4,485	4,944	168,098	746
21,000 to 23,999	8,275	2,075	4,475	5,106	186,108	1,150
24,000 to 26,999	8,114	2,113	4,455	5,225	206,878	1,552
27,000 to 29,999	7,569	2,076	4,462	4,838	215,632	2,061
30,000 to 34,999	12,228	3,791	7,907	7,950	397,032	4,737
35,000 to 39,999	10,966	3,680	7,940	7,461	410,936	5,907
40,000 to 49,999	18,339	7,496	14,731	12,809	821,385	14,220
50,000 to 59,999	13,886	7,117	12,333	10,476	761,505	15,750
60,000 to 69,999	11,029	6,706	10,381	9,110	715,078	16,924
70,000 to 79,999	9,334	6,519	9,102	8,101	698,753	18,565
80,000 to 89,999	7,461	5,724	7,341	7,104	632,825	18,431
90,000 to 99,999	6,035	4,870	5,985	5,768	572,307	18,756
100,000 to 149,999	15,085	12,873	15,029	15,264	1,804,546	74,488
150,000 to 199,999	4,710	4,053	4,698	4,727	805,253	43,298
200,000 to 299,999	3,003	2,534	2,995	2,966	720,691	45,293
300,000 to 399,999	1,079	880	1,069	908	369,444	26,100
400,000 to 499,999	514	417	513	418	228,351	17,211
500,000 to 999,999	728	598	726	553	484,004	38,332
1,000,000 and over	371	281	371	256	1,004,239	82,541
Total	200,122	82,577	134,394	129,079	\$11,499,676	\$447,032

STANISLAUS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,627	665	29	688	\$-78,940	\$7
\$1 to \$2,999	5,624	624	282	1,262	8,895	7
3,000 to 5,999	8,097	832	2,557	2,470	36,725	44
6,000 to 8,999	9,195	1,222	1,811	4,209	69,136	82
9,000 to 11,999	9,655	1,594	2,395	5,474	101,263	123
12,000 to 14,999	9,671	2,008	3,603	6,352	130,472	239
15,000 to 17,999	9,303	2,230	4,067	6,852	153,435	385
18,000 to 20,999	8,930	2,457	3,752	7,174	173,834	646
21,000 to 23,999	8,254	2,613	3,598	7,467	185,552	889
24,000 to 26,999	7,643	2,740	3,232	7,471	194,784	1,072
27,000 to 29,999	7,194	2,733	3,365	7,145	204,919	1,389
30,000 to 34,999	10,769	4,638	5,649	11,139	349,198	2,866
35,000 to 39,999	9,672	4,665	5,814	10,427	362,176	3,604
40,000 to 49,999	15,981	8,914	11,401	18,400	715,446	8,776
50,000 to 59,999	12,331	8,195	10,487	14,859	676,263	10,556
60,000 to 69,999	9,753	7,220	9,150	11,908	631,942	12,592
70,000 to 79,999	7,527	6,071	7,358	9,085	562,659	13,357
80,000 to 89,999	5,717	4,853	5,663	7,036	484,642	13,556
90,000 to 99,999	4,187	3,675	4,171	5,182	396,732	12,642
100,000 to 149,999	8,832	7,890	8,808	10,789	1,049,811	43,778
150,000 to 199,999	2,244	1,976	2,237	2,543	381,935	21,054
200,000 to 299,999	1,347	1,155	1,340	1,406	324,496	21,091
300,000 to 399,999	569	490	569	573	194,434	14,120
400,000 to 499,999	242	212	241	254	108,390	8,421
500,000 to 999,999	384	332	384	329	256,165	21,181
1,000,000 and over	200	166	198	129	522,588	41,756
Total	174,948	80,170	102,161	160,623	\$8,196,949	\$254,235

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

SUTTER						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	489	238	a	213	\$-29,083	\$1
\$1 to \$2,999	1,173	157	81	318	1,859	2
3,000 to 5,999	1,688	253	449	534	7,619	7
6,000 to 8,999	1,826	346	321	840	13,689	15
9,000 to 11,999	1,877	424	388	1,188	19,695	18
12,000 to 14,999	1,775	507	587	1,182	23,967	37
15,000 to 17,999	1,680	497	699	1,156	27,677	66
18,000 to 20,999	1,684	599	647	1,417	32,820	104
21,000 to 23,999	1,509	591	642	1,314	33,895	153
24,000 to 26,999	1,333	569	556	1,206	33,956	184
27,000 to 29,999	1,261	538	590	1,171	35,969	244
30,000 to 34,999	1,957	932	1,045	1,890	63,440	535
35,000 to 39,999	1,694	879	1,084	1,601	63,313	624
40,000 to 49,999	2,703	1,592	2,071	2,674	120,871	1,575
50,000 to 59,999	2,105	1,457	1,876	2,264	115,706	1,882
60,000 to 69,999	1,704	1,302	1,624	1,904	110,333	2,264
70,000 to 79,999	1,310	1,092	1,282	1,481	97,878	2,357
80,000 to 89,999	1,029	901	1,021	1,262	87,147	2,476
90,000 to 99,999	774	701	768	897	73,330	2,376
100,000 to 149,999	1,644	1,470	1,640	1,847	194,169	8,346
150,000 to 199,999	392	355	389	417	66,731	3,744
200,000 to 299,999	211	172	210	197	50,126	3,301
300,000 to 399,999	82	72	81	65	28,175	2,079
400,000 to 499,999	47	41	47	39	20,984	1,670
500,000 to 999,999	76	61	76	67	51,684	4,170
1,000,000 and over	24	18	a	11	77,907	6,910
Total	32,047	15,764	18,206	27,155	\$1,423,857	\$45,140

TEHAMA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	288	152	a	83	\$-9,687	\$0
\$1 to \$2,999	629	107	18	126	969	0
3,000 to 5,999	893	127	195	314	4,090	4
6,000 to 8,999	976	185	150	365	7,352	6
9,000 to 11,999	1,055	260	203	504	11,096	9
12,000 to 14,999	1,086	266	369	599	14,632	21
15,000 to 17,999	1,112	338	464	733	18,288	38
18,000 to 20,999	1,027	343	419	753	20,005	68
21,000 to 23,999	971	405	398	765	21,874	90
24,000 to 26,999	916	400	433	649	23,314	135
27,000 to 29,999	882	404	432	746	25,130	173
30,000 to 34,999	1,201	608	700	1,054	38,904	323
35,000 to 39,999	1,011	593	667	979	37,836	384
40,000 to 49,999	1,574	1,096	1,235	1,492	70,282	857
50,000 to 59,999	1,156	926	1,073	1,172	63,396	1,009
60,000 to 69,999	868	739	852	856	56,185	1,213
70,000 to 79,999	638	566	632	648	47,670	1,227
80,000 to 89,999	395	360	392	376	33,467	1,052
90,000 to 99,999	301	281	299	304	28,476	957
100,000 to 149,999	569	511	569	572	67,619	3,069
150,000 to 199,999	143	119	142	112	24,213	1,411
200,000 to 299,999	91	80	91	68	21,962	1,470
300,000 to 399,999	36	29	36	27	12,141	907
400,000 to 499,999	a	a	12	a	5,343	420
500,000 to 999,999	22	16	22	a	14,972	1,219
1,000,000 and over	a	a	a	11	12,699	991
Total	17,859	8,924	9,814	13,325	\$672,229	\$17,055

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

TRINITY						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	101	49	a	17	\$-1,616	\$0
\$1 to \$2,999	242	48	a	65	343	0
3,000 to 5,999	252	43	55	68	1,138	\$1
6,000 to 8,999	261	55	23	94	1,967	0
9,000 to 11,999	269	65	43	107	2,839	3
12,000 to 14,999	268	68	83	113	3,639	5
15,000 to 17,999	233	79	109	98	3,837	11
18,000 to 20,999	240	81	109	113	4,685	17
21,000 to 23,999	228	98	120	106	5,109	26
24,000 to 26,999	212	96	103	123	5,432	34
27,000 to 29,999	190	89	113	113	5,412	42
30,000 to 34,999	259	148	179	127	8,398	78
35,000 to 39,999	254	147	190	164	9,514	107
40,000 to 49,999	409	278	337	344	18,322	257
50,000 to 59,999	262	206	243	182	14,378	250
60,000 to 69,999	213	178	213	176	13,818	308
70,000 to 79,999	133	111	131	138	9,964	267
80,000 to 89,999	97	90	97	64	8,167	256
90,000 to 99,999	73	67	72	69	6,862	240
100,000 to 149,999	156	136	155	99	18,474	855
150,000 to 199,999	43	40	42	32	7,207	409
200,000 to 299,999	22	18	21	22	5,129	336
300,000 to 399,999	a	a	a	a	1,393	110
400,000 to 499,999	a	a	a	a	843	63
500,000 to 999,999	a	a	a	a	1,394	123
1,000,000 and over	a	a	a	a	14,329	1,320
Total	4,426	2,195	2,455	2,435	\$170,976	\$5,117

TULARE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,534	770	29	739	\$-121,463	\$8
\$1 to \$2,999	4,333	539	207	1,829	7,071	4
3,000 to 5,999	7,249	871	1,564	4,263	33,154	29
6,000 to 8,999	9,056	1,312	1,126	7,114	68,232	52
9,000 to 11,999	9,354	1,721	1,540	8,879	98,043	72
12,000 to 14,999	8,527	2,028	2,197	8,668	114,901	138
15,000 to 17,999	8,348	2,355	2,554	8,787	137,582	238
18,000 to 20,999	7,782	2,435	2,393	8,721	151,689	401
21,000 to 23,999	6,853	2,367	2,303	8,137	154,004	527
24,000 to 26,999	6,422	2,491	2,147	7,956	163,484	668
27,000 to 29,999	5,595	2,351	2,091	7,120	159,161	815
30,000 to 34,999	7,413	3,625	3,504	9,255	240,194	1,611
35,000 to 39,999	5,815	3,123	3,393	6,940	217,655	1,913
40,000 to 49,999	9,719	5,938	7,157	11,658	434,582	5,007
50,000 to 59,999	6,855	4,807	6,180	8,022	375,640	5,895
60,000 to 69,999	5,272	4,030	5,096	6,047	341,318	7,134
70,000 to 79,999	3,873	3,265	3,821	4,630	289,782	7,059
80,000 to 89,999	2,845	2,511	2,822	3,455	241,168	6,860
90,000 to 99,999	2,048	1,838	2,038	2,488	194,016	6,353
100,000 to 149,999	4,698	4,327	4,683	5,489	559,827	23,637
150,000 to 199,999	1,202	1,075	1,195	1,302	204,509	11,291
200,000 to 299,999	738	659	732	748	177,444	11,520
300,000 to 399,999	303	267	301	285	103,892	7,613
400,000 to 499,999	137	120	137	118	61,231	4,685
500,000 to 999,999	211	184	208	203	144,481	11,419
1,000,000 and over	105	94	100	98	216,230	17,785
Total	126,287	55,103	59,518	132,951	\$4,767,824	\$132,733

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

TUOLUMNE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	370	146	11	94	\$-8,114	\$1
\$1 to \$2,999	814	93	34	158	1,257	1
3,000 to 5,999	1,058	129	292	258	4,822	6
6,000 to 8,999	1,140	161	189	304	8,583	10
9,000 to 11,999	1,065	205	224	340	11,186	10
12,000 to 14,999	1,165	257	420	375	15,730	23
15,000 to 17,999	1,169	339	542	427	19,297	45
18,000 to 20,999	1,105	353	560	424	21,522	90
21,000 to 23,999	1,005	380	507	418	22,611	120
24,000 to 26,999	912	354	468	435	23,234	148
27,000 to 29,999	860	339	500	421	24,536	207
30,000 to 34,999	1,261	611	847	613	40,970	398
35,000 to 39,999	1,175	612	870	634	43,978	510
40,000 to 49,999	1,845	1,085	1,582	1,070	82,821	1,244
50,000 to 59,999	1,501	1,050	1,392	1,040	82,046	1,509
60,000 to 69,999	1,203	914	1,167	925	78,095	1,763
70,000 to 79,999	933	762	919	809	69,738	1,823
80,000 to 89,999	699	602	694	586	59,179	1,780
90,000 to 99,999	540	461	539	458	51,089	1,783
100,000 to 149,999	1,114	1,006	1,112	917	132,606	5,771
150,000 to 199,999	277	247	277	237	46,999	2,595
200,000 to 299,999	198	159	198	156	47,659	3,161
300,000 to 399,999	67	55	67	47	22,813	1,660
400,000 to 499,999	30	24	28	20	13,435	994
500,000 to 999,999	41	32	41	37	28,780	2,343
1,000,000 and over	17	15	17	16	41,153	3,573
Total	21,564	10,391	13,497	11,219	\$986,026	\$31,566

VENTURA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	3,856	1,160	67	1,284	\$-167,173	\$62
\$1 to \$2,999	11,077	902	1,007	1,540	16,724	22
3,000 to 5,999	13,284	1,014	4,972	2,858	59,998	94
6,000 to 8,999	14,512	1,556	3,528	5,236	109,049	171
9,000 to 11,999	14,576	2,035	3,892	7,225	153,132	217
12,000 to 14,999	14,617	2,506	5,659	8,683	197,469	397
15,000 to 17,999	14,622	3,065	6,681	9,885	241,247	644
18,000 to 20,999	14,172	3,462	6,320	10,681	276,075	1,078
21,000 to 23,999	13,093	3,614	6,069	10,420	294,345	1,525
24,000 to 26,999	12,255	3,663	5,771	9,881	312,070	2,024
27,000 to 29,999	11,304	3,756	5,702	9,370	321,975	2,509
30,000 to 34,999	17,158	6,110	9,903	14,315	556,750	5,502
35,000 to 39,999	15,201	5,972	9,936	12,640	569,397	6,849
40,000 to 49,999	25,462	11,620	19,183	21,702	1,140,099	17,229
50,000 to 59,999	20,398	10,843	17,523	18,047	1,118,698	20,816
60,000 to 69,999	16,795	10,340	15,471	15,845	1,088,810	23,898
70,000 to 79,999	14,009	9,825	13,417	14,136	1,048,310	25,833
80,000 to 89,999	11,504	8,731	11,250	12,094	976,128	26,916
90,000 to 99,999	9,838	7,893	9,705	10,846	933,509	28,879
100,000 to 149,999	27,250	23,470	27,102	30,922	3,286,288	129,881
150,000 to 199,999	9,754	8,709	9,734	11,464	1,666,622	85,664
200,000 to 299,999	6,279	5,528	6,262	7,280	1,502,457	91,381
300,000 to 399,999	2,243	1,931	2,237	2,540	770,945	54,099
400,000 to 499,999	1,081	927	1,080	1,170	479,707	35,875
500,000 to 999,999	1,657	1,449	1,650	1,869	1,124,499	88,314
1,000,000 and over	859	725	854	917	3,056,517	253,021
Total	316,856	140,806	204,975	252,850	\$21,133,645	\$902,904

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

YOLO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	704	207	11	213	\$-28,467	2
\$1 to \$2,999	2,709	226	300	393	4,007	\$16
3,000 to 5,999	3,206	218	1,026	635	14,409	20
6,000 to 8,999	3,214	324	680	957	24,170	31
9,000 to 11,999	3,234	411	850	1,315	33,896	42
12,000 to 14,999	3,276	556	1,411	1,708	44,282	92
15,000 to 17,999	3,359	681	1,832	1,877	55,475	172
18,000 to 20,999	3,209	763	1,691	2,031	62,503	285
21,000 to 23,999	3,117	771	1,708	2,128	70,007	439
24,000 to 26,999	2,763	777	1,435	2,123	70,405	504
27,000 to 29,999	2,740	832	1,522	2,255	77,974	679
30,000 to 34,999	4,142	1,348	2,602	3,197	134,135	1,517
35,000 to 39,999	3,639	1,390	2,566	2,869	136,032	1,790
40,000 to 49,999	5,720	2,622	4,471	4,940	256,247	4,142
50,000 to 59,999	4,449	2,486	4,008	4,093	244,178	4,831
60,000 to 69,999	3,660	2,357	3,504	3,478	237,169	5,542
70,000 to 79,999	2,985	2,208	2,929	2,994	223,248	5,874
80,000 to 89,999	2,421	1,891	2,398	2,562	205,319	6,075
90,000 to 99,999	1,917	1,610	1,907	2,012	181,763	6,108
100,000 to 149,999	5,005	4,443	4,998	5,363	600,126	25,526
150,000 to 199,999	1,642	1,475	1,634	1,852	280,002	15,199
200,000 to 299,999	1,042	911	1,037	1,152	250,291	15,913
300,000 to 399,999	340	298	339	358	115,888	8,388
400,000 to 499,999	149	122	149	160	66,587	5,113
500,000 to 999,999	226	198	222	225	151,927	11,800
1,000,000 and over	124	86	121	78	238,080	17,671
Total	68,992	29,211	45,351	50,968	\$3,749,654	\$137,775

YUBA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	237	106	a	77	\$-10,075	\$0
\$1 to \$2,999	838	159	17	346	1,257	0
3,000 to 5,999	1,099	169	233	582	5,033	4
6,000 to 8,999	1,213	225	175	599	9,112	8
9,000 to 11,999	1,260	273	241	891	13,258	11
12,000 to 14,999	1,231	343	376	905	16,601	24
15,000 to 17,999	1,277	376	513	1,014	21,040	45
18,000 to 20,999	1,232	425	465	1,119	24,033	76
21,000 to 23,999	1,188	448	480	1,114	26,645	117
24,000 to 26,999	1,063	427	481	1,002	27,126	155
27,000 to 29,999	969	439	450	981	27,617	186
30,000 to 34,999	1,421	698	769	1,411	46,165	368
35,000 to 39,999	1,216	602	808	1,177	45,539	472
40,000 to 49,999	1,968	1,194	1,505	2,069	88,223	1,108
50,000 to 59,999	1,455	1,037	1,299	1,585	79,778	1,280
60,000 to 69,999	1,110	878	1,060	1,275	71,904	1,432
70,000 to 79,999	818	694	799	964	61,231	1,472
80,000 to 89,999	543	471	541	541	46,093	1,374
90,000 to 99,999	378	348	377	409	35,770	1,178
100,000 to 149,999	669	616	667	624	78,600	3,310
150,000 to 199,999	143	123	141	103	24,297	1,356
200,000 to 299,999	74	64	74	62	17,364	1,148
300,000 to 399,999	20	16	20	a	6,950	542
400,000 to 499,999	a	a	a	a	3,714	281
500,000 to 999,999	15	12	15	a	10,075	834
1,000,000 and over	a	a	a	a	16,397	1,396
Total	21,453	10,155	11,526	18,873	\$793,748	\$18,175

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

RESIDENT-OUT-OF-STATE-ADDRESS¹⁹						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	3,311	1,086	93	1,108	\$-171,971	\$62
\$1 to \$2,999	9,966	1,356	470	1,895	12,018	15
3,000 to 5,999	9,780	1,046	1,860	2,153	44,348	53
6,000 to 8,999	10,887	1,375	1,242	3,059	81,750	67
9,000 to 11,999	11,355	1,681	2,737	4,381	119,077	113
12,000 to 14,999	11,342	1,966	5,207	4,759	153,155	319
15,000 to 17,999	11,479	2,379	6,688	4,828	189,236	662
18,000 to 20,999	10,235	2,431	5,722	5,091	199,152	1,007
21,000 to 23,999	9,309	2,503	5,381	5,142	209,281	1,389
24,000 to 26,999	8,138	2,415	4,760	4,768	207,405	1,671
27,000 to 29,999	7,514	2,366	4,648	4,590	213,923	2,077
30,000 to 34,999	11,297	4,025	7,420	7,138	366,441	4,378
35,000 to 39,999	10,097	3,863	7,287	6,663	378,359	5,504
40,000 to 49,999	16,032	6,864	12,929	11,144	717,613	13,155
50,000 to 59,999	12,675	6,288	11,381	9,005	693,967	15,981
60,000 to 69,999	9,676	5,477	9,155	7,463	626,977	16,955
70,000 to 79,999	7,738	4,754	7,535	5,782	578,669	17,953
80,000 to 89,999	6,075	4,097	5,958	4,947	515,158	17,214
90,000 to 99,999	4,836	3,387	4,781	3,819	458,280	17,206
100,000 to 149,999	12,687	9,361	12,593	10,346	1,526,720	68,773
150,000 to 199,999	4,788	3,604	4,772	3,769	821,204	46,538
200,000 to 299,999	3,474	2,615	3,451	2,944	831,776	53,081
300,000 to 399,999	1,173	835	1,170	888	402,507	29,055
400,000 to 499,999	580	412	577	494	258,409	19,365
500,000 to 999,999	1,020	701	1,014	826	698,926	54,268
1,000,000 and over	849	580	846	801	3,648,789	295,753
Total	206,313	77,467	129,677	117,803	\$13,781,168	\$682,611

NONRESIDENT						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	9,420	4,749	119	5,033	\$-4,047,076	\$272
\$1 to \$2,999	15,341	3,339	768	3,793	14,699	342
3,000 to 5,999	13,066	1,774	3,069	2,426	59,276	135
6,000 to 8,999	14,514	2,278	2,595	3,648	109,025	169
9,000 to 11,999	15,039	2,752	4,654	4,583	158,041	259
12,000 to 14,999	15,866	3,312	7,934	5,528	214,208	474
15,000 to 17,999	15,882	3,730	8,262	5,837	261,887	685
18,000 to 20,999	14,854	4,202	7,487	5,887	289,624	1,014
21,000 to 23,999	14,247	4,507	7,726	6,531	320,359	1,383
24,000 to 26,999	13,409	4,802	7,286	6,482	341,791	1,653
27,000 to 29,999	12,472	4,849	7,006	6,153	355,138	1,996
30,000 to 34,999	19,268	8,117	11,614	9,869	625,450	4,032
35,000 to 39,999	18,063	8,391	11,738	9,917	676,914	4,811
40,000 to 49,999	32,339	16,139	23,024	18,560	1,451,925	12,396
50,000 to 59,999	28,050	15,379	21,818	17,119	1,539,121	15,532
60,000 to 69,999	23,261	13,938	18,757	14,790	1,508,496	17,018
70,000 to 79,999	19,772	12,797	16,361	13,750	1,479,750	18,352
80,000 to 89,999	16,457	11,342	13,671	11,486	1,395,768	18,152
90,000 to 99,999	13,851	9,964	11,659	10,239	1,313,730	18,543
100,000 to 149,999	43,814	33,075	36,706	34,464	5,336,630	85,132
150,000 to 199,999	22,729	17,774	18,903	19,186	3,924,992	67,980
200,000 to 299,999	23,550	18,518	19,512	21,053	5,744,356	97,482
300,000 to 399,999	13,309	10,608	11,218	12,867	4,608,016	72,601
400,000 to 499,999	8,997	7,270	7,699	9,271	4,020,981	58,068
500,000 to 999,999	20,523	16,743	17,608	21,723	14,375,126	178,780
1,000,000 and over	24,155	19,424	20,477	24,577	136,724,565	719,865
Total	482,248	259,773	317,671	304,772	\$182,802,793	\$1,397,132

Footnotes follow this section.

TABLE B-7 (continued)
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2004 Taxable Year

UNALLOCATED²⁰						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	54	15	a	14	\$-3,596	\$1
\$1 to \$2,999	251	20	a	42	258	0
3,000 to 5,999	188	25	41	29	861	0
6,000 to 8,999	220	28	29	84	1,655	1
9,000 to 11,999	208	40	38	127	2,170	2
12,000 to 14,999	197	30	86	123	2,643	5
15,000 to 17,999	195	23	107	124	3,227	11
18,000 to 20,999	206	52	101	153	4,034	17
21,000 to 23,999	181	39	100	132	4,075	25
24,000 to 26,999	146	45	82	126	3,716	27
27,000 to 29,999	123	37	78	73	3,509	35
30,000 to 34,999	201	52	138	139	6,514	87
35,000 to 39,999	153	56	116	88	5,722	91
40,000 to 49,999	284	107	240	190	12,781	233
50,000 to 59,999	199	89	187	139	10,895	264
60,000 to 69,999	128	72	121	82	8,327	211
70,000 to 79,999	119	65	112	93	8,901	266
80,000 to 89,999	79	51	77	54	6,671	222
90,000 to 99,999	59	40	59	44	5,567	202
100,000 to 149,999	196	144	188	142	23,850	977
150,000 to 199,999	103	81	99	93	17,836	821
200,000 to 299,999	67	56	65	69	16,826	858
300,000 to 399,999	39	29	39	38	13,518	748
400,000 to 499,999	28	26	28	28	12,628	608
500,000 to 999,999	38	34	38	38	25,723	1,595
1,000,000 and over	26	24	23	41	57,939	1,956
Total	3,688	1,280	2,203	2,305	\$256,247	\$9,263

STATE TOTALS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	180,410	55,692	3,459	59,467	\$-13,345,103	\$3,531
\$1 to \$2,999	522,846	50,862	39,063	97,463	771,249	1,282
3,000 to 5,999	628,236	59,205	173,862	172,114	2,844,055	3,621
6,000 to 8,999	703,982	84,558	121,146	292,063	5,293,948	6,050
9,000 to 11,999	726,683	110,106	158,753	416,509	7,632,810	8,310
12,000 to 14,999	730,683	133,699	260,337	473,076	9,866,974	16,791
15,000 to 17,999	723,841	155,268	320,859	503,934	11,935,679	29,812
18,000 to 20,999	692,132	167,926	306,318	522,628	13,482,201	51,052
21,000 to 23,999	640,498	172,475	300,863	512,166	14,395,997	74,148
24,000 to 26,999	597,271	176,796	285,030	494,765	15,215,511	95,797
27,000 to 29,999	552,612	175,951	283,732	462,882	15,739,383	121,979
30,000 to 34,999	836,024	285,770	487,874	698,571	27,123,021	271,373
35,000 to 39,999	736,976	273,776	493,897	610,066	27,592,961	343,413
40,000 to 49,999	1,209,367	517,287	934,572	1,027,176	54,145,469	855,507
50,000 to 59,999	931,091	470,059	813,029	819,846	51,031,857	1,012,883
60,000 to 69,999	737,556	424,662	687,874	670,005	47,790,902	1,132,850
70,000 to 79,999	585,172	380,150	563,149	548,950	43,775,259	1,170,992
80,000 to 89,999	467,167	330,580	456,016	453,095	39,621,112	1,177,520
90,000 to 99,999	375,348	281,359	368,999	373,796	35,589,988	1,167,239
100,000 to 149,999	1,005,100	808,316	992,203	1,031,175	121,051,377	4,914,303
150,000 to 199,999	367,171	305,826	361,960	377,021	62,909,633	3,201,834
200,000 to 299,999	256,976	212,436	251,966	261,223	61,705,635	3,555,389
300,000 to 399,999	96,128	78,436	93,631	96,007	33,034,319	2,062,535
400,000 to 499,999	50,070	40,794	48,569	50,062	22,303,623	1,414,456
500,000 to 999,999	84,355	68,570	81,091	84,617	57,690,369	3,574,335
1,000,000 and over	62,771	50,443	58,838	62,679	269,038,849	11,493,907
Total	14,500,466	5,871,002	8,947,090	11,171,356	\$1,038,237,081	\$37,760,916

Footnotes follow this section.

TABLE B-8
Personal Income Tax
SPECIAL TAX CREDITS ALLOWED
2004 Taxable Year

Credit	Number	Amount	Percent of Total
Credits Available in Taxable Year 2003			
Child Adoption	1,709	\$2,084,435	0.2
Child and Dependent Care	601,258	183,845,047	17.3
Community Development Fin. Inst. Deposits	10	5,888	0.0
Dependent Parent	414	95,191	0.0
Disabled Access	582	48,889	0.0
Employer Child Care Contribution	4,497	1,849,715	0.2
Employer Child Care Program	255	111,932	0.0
Enhanced Oil Recovery	104	373,560	0.0
Enterprise Zone Hiring and Sales	5,068	119,905,756	11.3
Enterprise Zone Wages	358	79,415	0.0
Farmworker Housing-Construction	6	9,910	0.0
Joint Custody Head of Household	3,309	802,389	0.1
Joint Strike Fighter Property	4	1,600	0.0
Joint Strike Fighter Wage	12	74,600	0.0
Local Agency Military Base Recovery Area	58	645,669	0.1
Long-Term Caregiver	5,903	2,482,123	0.2
Low-Income Housing	629	1,017,702	0.1
Manufacturer's Investment	1,376	12,923,928	1.2
Manufacturing Enhancement Area	28	146,339	0.0
Natural Heritage Preservation	41	1,299,159	0.1
Nonrefundable Renter's	1,350,142	97,068,650	9.1
Other State Tax	105,139	531,805,525	49.9
Prior Year Alternative Minimum Tax	7,524	41,504,392	3.9
Prison Inmate Labor	7	26,841	0.0
Qualified Senior Head of Household	1,055	326,782	0.0
Research	3,315	43,271,343	4.1
Rice Straw	65	144,993	0.0
Solar Systems	4,481	6,024,924	0.6
Targeted Tax Area	180	3,574,513	0.3
Teachers Retention	2,628	1,912,809	0.2
Unidentified	0	0	N/A
Total Credits Available in Taxable Year 2004	2,100,157	1,053,464,019	98.9
Expired Credits with Carryover Provisions			
Agricultural Transportation	40	\$153,128	0.0
Commercial Solar Electric Carryover	7	3,984	0.0
Commercial Solar Energy Carryover	44	154,397	0.0
Donation of Agricultural Products Carryover	a	950	0.0
Energy Conservation Carryover	1,099	778,352	0.1
Los Angeles Revitalization Zone	362	6,128,100	0.6
Low-Emission Vehicle	205	156,520	0.0
New Infant	83	28,457	0.0
Orphan Drug	10	17,898	0.0
Political Contribution	1,863	561,336	0.1
Recycling Equipment	160	121,946	0.0
Residential Rental and Farm Sales Carryover	779	1,443,394	0.1
Ridesharing:			
Large Employers	98	57,538	0.0
Small Employers	224	66,604	0.0
Transit Pass Carryover	206	136,854	0.0
Vanpool Carryover	694	276,112	0.0
Incentive Carryover	2,394	1,209,641	0.1
Salmon and Steelhead Trout Habitat	a	255	0.0
Solar Energy Carryover	282	315,176	0.0
Solar Pump Carryover	16	28,858	0.0
Water Conservation Carryover	80	2,259	0.0
Total Expired Credits with Carryover Provisions	8,649	11,641,759	1.1
Total	2,108,806	\$1,065,105,778	100.0

Footnotes follow this section.

TABLE B-9.1
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
By INCOME LEVEL and AVERAGE TAX RATE
2004 Taxable Year

Income Levels			Number of Returns		Total Tax Liability (Thousands)	Average Tax Rate ⁴					9.0% and Above ⁵
Non-Taxable		Taxable	Less Than 1.0%	1.0% to 1.9%		2.0% to 2.9%	3.0% to 4.9%	5.0% to 6.9%	7.0% to 8.9%		
<i>I: Adjusted Gross Income (AGI)</i>											
Under \$50,000	5,110,316	4,018,256	\$1,839,749	7,144,778	974,091	517,721	481,724	6,886	1,882	1,489	
50,000 to 100,000	183,873	2,776,558	5,502,335	624,521	683,955	604,654	667,704	377,545	927	1,124	
100,000 to 200,000	5,934	1,288,605	7,912,611	21,646	55,461	133,501	624,911	396,346	62,248	425	
200,000 and over	1,471	447,806	20,839,082	3,489	1,739	3,678	28,359	188,052	209,069	14,892	
Total	5,301,594	8,531,225	\$36,093,776	\$7,541,549	\$1,735,090	\$1,310,991	\$1,842,079	\$900,790	\$234,107	\$10,978	
<i>II: AGI Plus Tax Preference Income ¹</i>											
Under \$50,000	5,110,281	4,018,299	\$1,839,727	7,144,747	974,091	517,721	481,744	6,896	1,882	1,499	
50,000 to 100,000	183,896	2,776,622	5,502,568	624,565	683,998	604,613	667,885	377,394	927	1,136	
100,000 to 200,000	5,959	1,288,394	7,911,510	21,663	55,401	133,532	624,710	396,069	62,510	467	
200,000 and over	1,458	447,909	20,839,972	3,477	1,745	3,708	28,394	188,445	208,854	14,745	
Total	5,301,594	8,531,224	\$36,093,776	\$7,794,452	\$1,715,235	\$1,259,574	\$1,802,733	\$968,804	\$274,173	\$17,847	
<i>III: AGI Less Investment Interest ²</i>											
Under \$50,000	5,111,256	4,020,112	\$1,841,685	7,145,875	975,104	517,783	482,335	6,886	1,882	1,503	
50,000 to 100,000	183,353	2,776,374	5,506,354	623,413	683,508	605,295	667,272	377,970	1,147	1,123	
100,000 to 200,000	5,630	1,288,427	7,919,809	21,235	55,241	132,725	624,763	397,271	62,304	516	
200,000 and over	1,355	446,311	20,825,929	3,161	1,499	3,454	27,292	186,533	209,410	16,317	
Total	5,301,594	8,531,224	\$36,093,776	\$7,793,684	\$1,715,352	\$1,259,257	\$1,801,662	\$968,660	\$274,743	\$19,459	
<i>IV: Expanded Income ³</i>											
Under \$50,000	5,111,222	4,020,156	\$1,841,662	7,145,845	975,104	517,783	482,355	6,896	1,882	1,513	
50,000 to 100,000	183,374	2,776,440	5,506,587	623,457	683,551	605,254	667,451	377,820	1,147	1,135	
100,000 to 200,000	5,655	1,288,186	7,918,577	21,250	55,164	132,745	624,573	396,974	62,577	558	
200,000 and over	1,343	446,443	20,826,950	3,150	1,513	3,494	27,333	186,896	209,236	16,162	
Total	5,301,594	8,531,225	\$36,093,776	\$7,793,702	\$1,715,332	\$1,259,276	\$1,801,712	\$968,586	\$274,842	\$19,368	

- 1 Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains; accelerated depreciation in excess of straight line; excess depletion, and several other statutory amounts.
- 2 Interest paid on borrowed money used for capital investments, other than mortgages.
- 3 Expanded income is adjusted gross income plus tax preference income less investment expenses.
- 4 Average tax rate is the net tax divided by the income, as defined in the income concept.
- 5 These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Section 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.

TABLE B-9.2
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
By INCOME LEVEL and AVERAGE TAX LIABILITY
2004 Taxable Year

Income Levels		Number of Returns			Total Tax Liability (Thousand)	Average Tax Liability			
		Total	Non-Taxable	Taxable		\$1 Under \$1,000	\$1,000 Under \$2,000	\$2,000 Under \$6,000	\$6,000 and Over
I: Adjusted Gross Income (AGI)									
Under \$50,000	9,128,571	5,110,316	4,018,256	\$1,839,749	3,415,072	531,206	71,888	90	
50,000 to 100,000	2,960,431	183,873	2,776,558	5,502,335	798,953	758,423	1,193,739	25,442	
100,000 to 200,000	1,294,539	5,934	1,288,605	7,912,611	12,135	41,497	638,258	596,715	
200,000 and over	449,277	1,471	447,806	20,839,082	878	510	3,039	443,379	
Total	13,624,349	5,301,594	8,531,225	\$36,093,776	\$4,227,038	\$1,331,636	\$1,906,924	\$1,065,626	
II: AGI Plus Tax Preference Income ¹									
Under \$50,000	9,128,580	5,110,281	4,018,299	\$1,839,727	3,415,098	531,206	71,898	98	
50,000 to 100,000	2,960,518	183,896	2,776,622	5,502,568	798,936	758,504	1,193,759	25,423	
100,000 to 200,000	1,294,353	5,959	1,288,394	7,911,510	12,127	41,415	638,229	596,622	
200,000 and over	449,368	1,458	447,909	20,839,972	878	510	3,040	443,482	
Total	13,624,349	5,301,594	8,531,224	\$36,093,776	\$4,227,039	\$1,331,635	\$1,906,926	\$1,065,625	
III: AGI Less Investment Interest ²									
Under \$50,000	9,131,368	5,111,256	4,020,112	\$1,841,685	3,416,262	531,815	71,931	105	
50,000 to 100,000	2,959,727	183,353	2,776,374	5,506,354	797,939	758,146	1,194,547	25,742	
100,000 to 200,000	1,294,057	5,630	1,288,427	7,919,809	12,038	41,203	637,681	597,505	
200,000 and over	447,666	1,355	446,311	20,825,929	800	472	2,767	442,272	
Total	13,624,349	5,301,594	8,531,224	\$36,093,776	\$4,227,039	\$1,331,636	\$1,906,926	\$1,065,624	
IV: Expanded Income ³									
Under \$50,000	9,131,378	5,111,222	4,020,156	\$1,841,662	3,416,287	531,815	71,940	113	
50,000 to 100,000	2,959,815	183,374	2,776,440	5,506,587	797,923	758,227	1,194,566	25,724	
100,000 to 200,000	1,293,840	5,655	1,288,186	7,918,577	12,028	41,122	637,633	597,403	
200,000 and over	447,785	1,343	446,443	20,826,950	800	472	2,785	442,385	
Total	13,624,349	5,301,594	8,531,225	\$36,093,776	\$4,227,038	\$1,331,636	\$1,906,924	\$1,065,625	

- 1 Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains; accelerated depreciation in excess of straight line ; excess depletion, and several other statutory amounts.
- 2 Interest paid on borrowed money used for capital Investments, other than mortgages.
- 3 Expanded income is adjusted gross income plus tax preference income less investment expenses.

APPENDIX B
PERSONAL INCOME TAX TABLES
FOOTNOTES

1. Includes resident data only. May not be comparable to 1989 and prior years, which include resident, part-year resident, and nonresident return data. For comparison purposes, data results are displayed with both the pre-modified and modified methods.
2. The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates. For comparison purposes, data results are displayed with both the pre-modified and modified methods.
3. Starting in 1982, non-residents and part-year residents computed their tax on their total income and apportioned tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to 1982 and prior years.
4. Taxable income for 1967 and subsequent taxable years is not comparable to earlier years. In 1967, exemption credits were substituted for exemption exclusions, and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusions.
5. Net sale of capital assets changed significantly in 1987 from prior California law (1972-1986). Due to the enactment of the Tax Reform Act of 1986, the entire amount of capital assets post-1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Beginning in 1987, capital losses from carryovers and carrybacks are fully deductible against capital gains. Up to \$3,000 (\$1,500 Single and Married Filing Separately) of excess capital loss is deductible against ordinary income. California has conformed to federal holding period rules with regard to long- and short-term gains and losses. California has also enacted a separate credit for gains from the sale of residential rental or farm property.
6. Personal exemption credit increased for 1978 and subsequent years and, therefore, is not comparable to that of earlier years.
7. California adjustments include adjustments to federal income. These include items such as unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, IRA distributions and net operating loss carryovers.
8. When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.
9. When an individual return reported income from two or more partnerships or S Corporations, all of the partnership and S corporation incomes, profits and losses were combined and the resulting net profit or loss was recorded.
10. All other federal income sources include net income for the disposition of non-capital assets, alimony received, miscellaneous income sources, social security and unemployment income, income from state and local income tax refunds, and taxable IRA income. It also includes net losses from miscellaneous income and from non-capital assets.
11. Includes contributions to both Individual Retirement Accounts and to Spousal Individual Retirement Accounts.
12. Amounts listed are self-assessed before audit. Because of major differences between federal and state law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.
13. Total adjustments include amounts for IRA exclusion, moving expense, alimony paid, half self-employment tax, self-employed health insurance plan exclusion, self-employed retirement plan exclusion, and the penalty on early withdrawal of savings.
14. 'Total Contributions' is less than the total of cash, non-cash and carryover contributions because of the tax code requirement limiting contribution deductions that exceed a certain percentage of adjusted gross income.

APPENDIX B
PERSONAL INCOME TAX TABLES
FOOTNOTES
(continued)

15. All other deductions include un-reimbursed employee expenses, union dues, employment education expenses, handicap repairs, gambling losses and other miscellaneous deductions that exceed two percent of adjusted gross income.
16. Services consist of Professional Services, Personal Services, and Other Services. Professional Services include medical, dental and other health services; legal services; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments; barber and beauty shops; photographic studios; and funeral services and crematories. Other Services include lodging and recreational services; and automotive and other repair services.
17. Derived from all income sources, not just business income.
18. Data for Alpine County were aggregated because most categories of income have fewer than ten (10) returns.
19. Resident returns filed with an out-of-state address.
20. Unable to determine county of residence from tax return.
 - a. Data are not shown for table entries with small numbers of taxpayers but are included in the appropriate totals.
 - b. Data are not available.

Appendix C: Corporation Tax

2004 Income Year

TABLE C-1
Corporation Tax
COMPARISON BY TAXABLE YEARS:
1950 Through 2004

Taxable Income Year	Number of Corporation Returns				Dollars in Thousands			
					Income Reported for State Taxation		Tax Assessed	
	All Reporting	Reporting Net Income	Reporting Net Loss	Reporting No Income or Loss	All Reporting	Reporting Net Income	All Reporting	Reporting Net Income
2004	616,805	344,456	224,542	47,807	\$82,328,028	\$130,907,962	\$7,122,773	\$6,916,713
2003	589,310	321,594	220,929	46,787	50,819,214	105,077,019	6,226,829	6,021,449
2002	550,853	304,561	206,578	39,714	29,685,925	95,596,901	5,601,171	5,400,429
2001	520,056	294,873	190,570	34,613	17,559,698	93,583,560	5,122,490	4,940,261
2000	497,844	291,396	174,614	31,834	33,859,625	107,881,155	5,912,634	5,740,187
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
1996	430,796	251,737	155,933	23,126	47,264,188	75,989,249	4,881,666	4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,884	230,354	157,580	26,950	32,896,807	58,078,963	4,292,227	4,132,595
1994 a	414,201	229,352	157,739	27,110	33,105,424	57,424,151	4,284,781	4,123,726
1993	418,108	217,858	170,818	29,432	20,117,987	48,332,148	3,928,594	3,745,763
1992	418,135	213,264	174,740	30,131	16,113,691	44,969,835	3,866,080	3,670,634
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,861,375	3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
1989	447,714	229,559	166,445	51,711	32,910,946	52,883,979	4,384,191	4,271,180
1988	448,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184
1987	464,186	245,505	164,936	53,745	29,718,893	45,619,163	4,057,893	4,000,107
1986	414,602	216,677	149,684	48,241	25,457,211	40,042,508	3,656,450	3,604,958
1985	388,244	207,388	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	52,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,850	6,637,755	390,355	385,212
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117

Footnotes follow this section.

TABLE C-2
CORPORATION TAX
SYNOPSIS OF TAX LIABILITY COMPUTATIONS
Taxable Years 2003 - 2004

ALL CORPORATIONS

Item	2003		2004		Percent Change	
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	Returns	Amount
Gross Receipts	469,151	\$41,927,563,389	487,297	\$44,227,307,772	3.9	5.5
Less: Cost of Goods Sold	272,294	37,319,695,255	281,646	37,810,156,044	3.4	1.3
Gross Profit	470,234	4,607,868,134	487,812	6,417,151,728	3.7	39.3
Total Income	514,741	6,833,082,439	537,858	8,751,052,659	4.5	28.1
Total Deductions	548,517	6,114,724,825	572,850	7,796,219,816	4.4	27.5
Net Income Before State Adjustments	542,216	643,849,680	563,688	915,367,641	4.0	42.2
Net Income After State Adjustments	550,012	618,041,302	581,075	1,158,889,710	5.6	87.5
Loss	223,115	245,337,624	228,418	270,850,367	2.4	10.4
Profit	326,897	863,378,926	352,657	1,429,740,077	7.9	65.6
Apportioning Corporations						
Total Nonbusiness Income	5,418	16,388,138	5,547	18,515,220	2.4	13.0
Total Business Income	54,780	571,658,266	69,617	1,112,170,408	27.1	94.6
Nonbusiness Income Allocated to California	2,201	56,779	2,636	790,362	19.8	1,292.0
Business Income Apportioned to California	46,240	34,729,089	57,387	56,822,024	24.1	63.6
State Net Income: Apportioning Corporations	47,335	36,151,037	57,721	59,109,201	21.9	63.5
State Net Income: Nonapportioning Corporations	541,975	14,668,177	559,084	23,218,827	3.2	58.3
Total State Net Income After Apportionment	589,310	50,819,214	616,805	82,328,028	4.7	62.0
Taxable Loss	267,716	54,257,805	272,349	48,579,934	1.7	-10.5
Taxable Profit	321,594	105,077,019	344,456	130,907,962	7.1	24.6
NOL/Disaster loss	852	99,358	82,854	10,783,941	9,624.6	10,753.6
State Net Income after NOL/Disaster Loss	589,310	50,719,855	616,805	71,544,087	4.7	41.1
Tax Before Credits and Alternative Minimum Tax	589,310	7,359,527	616,805	8,182,101	4.7	11.2
Tax Credits	9,415	1,167,969	6,742	1,113,026	-28.4	-4.7
Alternative Minimum Tax	899	35,272	2,494	53,698	177.4	52.2
Total State Tax	589,310	\$6,226,829	616,805	\$7,122,773	4.7	14.4

TABLE C-2A
C CORPORATIONS: SYNOPSIS OF TAX LIABILITY COMPUTATIONS

Item	2003		2004		Percent Change	
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	Returns	Amount
Gross Receipts	250,840	\$41,122,530,781	254,705	\$42,865,432,522	1.5	4.2
Less: Cost of Goods Sold	149,967	36,782,657,221	153,115	36,815,182,447	2.1	0.1
Gross Profit	251,601	4,229,873,560	254,792	6,050,250,075	1.3	43.0
Total Income	282,581	6,527,429,937	292,678	8,334,055,359	3.6	27.7
Total Deductions	298,739	5,856,965,712	308,619	7,447,563,814	3.3	27.2
Net Income Before State Adjustments	289,484	611,661,325	297,179	869,232,427	2.7	42.1
Net Income After State Adjustments	295,414	568,038,915	310,235	1,085,949,205	5.0	91.2
Loss	134,440	234,517,803	135,534	260,245,503	0.8	11.0
Profit	160,974	802,556,718	174,701	1,346,194,708	8.5	67.7
Apportioning Corporations						
Total Nonbusiness Income	3,680	14,597,827	4,135	14,996,369	12.4	2.7
Total Business Income	35,198	544,075,190	49,514	1,069,389,413	40.7	96.6
Nonbusiness Income Allocated to California	1,334	-69,332	2,128	301,918	59.5	535.5
Business Income Apportioned to California	29,773	28,064,800	40,939	47,328,233	37.5	68.6
State Net Income: Apportioning Corporations	30,444	29,335,810	41,190	49,133,322	35.3	67.5
State Net Income: Nonapportioning Corporations	290,389	-5,927,642	292,895	-3,170,845	0.9	46.5
Total State Net Income After Apportionment	320,833	23,408,168	334,085	45,962,477	4.1	96.4
Taxable Loss	163,030	47,581,507	165,606	41,668,307	1.6	-12.4
Taxable Profit	157,803	70,989,675	168,479	87,630,784	6.8	23.4
NOL/Disaster loss	504	8,373	41,286	8,521,903	8,091.7	101,678.4
State Net Income after NOL/Disaster Loss	320,833	23,399,795	334,085	37,440,574	4.1	60.0
Tax Before Credits and Alternative Minimum Tax	320,833	6,712,927	334,085	7,422,586	4.1	10.6
Tax Credits	6,308	1,137,409	4,951	1,083,353	-21.5	-4.8
Alternative Minimum Tax	540	24,824	1,881	43,712	248.3	76.1
Total State Tax	320,833	\$5,600,342	334,085	\$6,382,945	4.1	14.0

TABLE C-2B
S CORPORATIONS: SYNOPSIS OF TAX LIABILITY COMPUTATIONS

Item	2003		2004		Percent Change	
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	Returns	Amount
Gross Receipts	218,311	\$805,032,608	232,592	\$1,361,875,250	6.5	69.2
Less: Cost of Goods Sold	122,328	537,038,034	128,531	994,973,597	5.1	85.3
Gross Profit	218,633	267,994,574	233,020	366,901,654	6.6	36.9
Total Income	232,160	305,652,503	245,180	418,307,454	5.6	36.9
Total Deductions	249,778	257,759,113	264,231	348,655,998	5.8	35.3
Net Income Before State Adjustments	252,732	32,188,355	266,509	46,135,214	5.5	43.3
Net Income After State Adjustments	254,598	50,002,387	270,841	72,940,505	6.4	45.9
Loss	88,674	10,819,821	92,885	10,604,864	4.7	-2.0
Profit	165,924	60,822,208	177,956	83,545,369	7.3	37.4
Apportioning Corporations						
Total Nonbusiness Income	1,738	1,790,311	1,412	3,518,851	-18.8	96.5
Total Business Income	19,582	27,583,076	20,103	42,780,995	2.7	55.1
Nonbusiness Income Allocated to California	866	126,111	508	488,444	-41.3	287.3
Business Income Apportioned to California	16,467	6,664,289	16,448	9,493,792	-0.1	42.5
State Net Income: Apportioning Corporations	16,891	6,815,227	16,531	9,975,880	-2.1	46.4
State Net Income: Nonapportioning Corporations	251,586	20,595,819	266,189	26,389,671	5.8	28.1
Total State Net Income After Apportionment	268,477	27,411,046	282,720	36,365,551	5.3	32.7
Taxable Loss	104,686	6,676,298	106,743	6,911,628	2.0	3.5
Taxable Profit	163,791	34,087,344	175,977	43,277,179	7.4	27.0
NOL/Disaster loss	348	90,985	41,567	2,262,037	11,844.5	2,386.2
State Net Income after NOL/Disaster Loss	268,477	27,320,061	282,720	34,103,514	5.3	24.8
Tax Before Credits and Alternative Minimum Tax	268,477	646,600	282,720	759,514	5.3	17.5
Tax Credits	3,107	30,560	1,791	29,672	-42.4	-2.9
Alternative Minimum Tax	359	10,448	613	9,986	70.8	-4.4
Total State Tax	268,477	\$626,488	282,720	\$739,828	5.3	18.1

TABLE C-3
Corporation Tax
SOURCES OF INCOME
Taxable Years 2003 - 2004
ALL CORPORATIONS

Item	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Gross Receipts	469,151	\$41,927,563,389	487,297	\$44,227,307,772	5.5
Less Cost of Goods Sold	272,294	37,319,695,255	281,646	37,810,156,044	1.3
Gross Profit	470,234	\$4,607,868,134	487,812	\$6,417,151,728	39.3
Dividends	32,037	371,710,430	35,901	285,495,639	-23.2
Interest on Obligations	89,526	86,446,895	90,755	42,099,382	-51.3
Other Interest	126,404	651,246,528	131,620	762,231,712	17.0
Gross Rents	16,992	154,325,124	23,489	157,819,242	2.3
Gross Royalties	4,114	115,194,151	4,592	127,525,205	10.7
Capital Gain (Loss)	13,871	84,561,379	20,170	66,435,730	-21.4
Ordinary Gain (Loss)	56,245	20,104,541	67,327	(6,379,615)	-131.7
Net Gain (Loss)	37,237	9,325,465	41,131	15,506,476	66.3
Other Income	167,267	740,263,626	191,219	875,723,722	18.3
Net Income from Rental Real Estate	17,740	1,356,393	17,269	1,446,208	6.6
Net Income from Other Rental Activity	2,737	43,838	2,828	105,501	140.7
Other Portfolio Income	798	508,873	552	591,739	16.3
Miscellaneous	2,938	(9,872,938)	2,587	5,299,990	-153.7
Total Income	514,741	\$6,833,082,439	537,858	\$8,751,052,659	28.1

TABLE C-3A
C CORPORATIONS: SOURCES OF INCOME

Item	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Gross Receipts	250,840	\$41,122,530,781	254,705	\$42,865,432,522	4.2
Less Cost of Goods Sold	149,967	36,782,657,221	153,115	36,815,182,447	0.1
Gross Profit	251,601	\$4,339,873,560	254,792	\$6,050,250,075	39.4
Dividends	20,058	370,886,899	22,855	283,919,659	-23.4
Interest on Obligations	4,235	82,994,342	7,329	39,481,907	-52.4
Other Interest	126,404	651,246,528	131,620	762,231,712	17.0
Gross Rents	16,992	154,325,124	23,489	157,819,242	2.3
Gross Royalties	3,514	115,003,158	3,614	127,265,945	10.7
Capital Gain (Loss)	13,871	84,561,379	20,170	66,435,730	-21.4
Ordinary Gain (Loss)	42,002	18,961,915	50,174	(10,559,394)	-155.7
Other Income	90,372	719,457,075	114,222	851,943,627	18.4
Miscellaneous	2,192	(9,880,043)	1,606	5,266,856	-153.3
Total Income	282,581	\$6,527,429,937	292,678	\$8,334,055,359	27.7

TABLE C-3B
S CORPORATIONS: SOURCES OF INCOME

Item	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Gross Receipts	218,311	\$805,032,608	232,592	\$1,361,875,250	69.2
Less Cost of Goods Sold	122,328	537,038,034	128,531	994,973,597	85.3
Gross Profit	218,633	\$267,994,574	233,020	\$366,901,654	36.9
Dividends	11,979	823,531	13,046	1,575,980	91.4
Interest on Obligations	85,291	3,452,553	83,426	2,617,475	-24.2
Gross Royalties	600	190,993	978	259,260	35.7
Ordinary Gain (Loss)	14,243	1,142,627	17,153	4,179,780	265.8
Net Gain (Loss)	37,234	9,325,421	41,131	15,506,476	66.3
Other Income	76,896	20,806,551	81,425	25,090,247	20.6
Net Income from Rental Real Estate	17,740	1,356,393	17,269	1,446,208	6.6
Net Income from Other Rental Activity	2,737	43,838	2,828	105,501	140.7
Other Portfolio Income	798	508,873	552	591,739	16.3
Miscellaneous	749	7,149	981	33,134	363.5
Total Income	232,160	\$305,652,503	245,180	\$418,307,454	36.9

TABLE C-4
Corporation Tax
DEDUCTIONS BY TYPE
Taxable Years 2003 - 2004
ALL CORPORATIONS

Deduction Type	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Compensation of Officers	292,758	\$109,155,173	309,103	\$153,458,855	40.6
Salaries and Wages	291,053	1,384,624,351	301,550	1,652,265,440	19.3
Repairs	308,444	86,355,186	316,339	76,765,321	-11.1
Bad Debts	78,407	166,336,383	79,689	120,598,789	-27.5
Rents	349,231	223,910,456	367,020	235,424,410	5.1
Taxes	511,419	247,367,581	532,115	410,430,045	65.9
Interest	275,602	739,406,990	295,731	866,386,706	17.2
Contributions	123,421	11,717,813	133,564	14,403,714	22.9
Depreciation/Amortization	378,858	536,994,237	402,572	932,285,429	73.6
Depletion	1,131	19,361,684	2,474	16,347,581	-15.6
Advertising	279,744	161,575,129	292,098	173,148,697	7.2
Pension/Profit Sharing Plans	103,944	110,030,141	113,195	316,273,547	187.4
Employee Benefit Plans	155,001	180,540,757	161,849	239,795,007	32.8
Other Deductions	543,476	2,131,761,216	572,164	2,559,877,546	20.1
Recovery Property	64,159	775,252	72,770	883,301	13.9
Portfolio Income	3,582	91,108	4,038	96,627	6.1
Interest on Investment Debts	2,195	371,353	1,891	337,929	-9.0
Miscellaneous Deductions	1,254	4,350,015	1,740	27,440,872	530.8
Total Deductions	548,517	\$6,114,724,825	572,850	\$7,796,219,816	27.5

TABLE C-4A
C CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Compensation of Officers	162,784	\$86,764,332	169,376	\$115,001,856	32.5
Salaries and Wages	165,733	1,304,488,829	166,339	1,547,961,064	18.7
Repairs	173,207	82,710,464	175,496	72,890,051	-11.9
Bad Debts	46,558	164,795,961	51,772	118,597,976	-28.0
Rents	192,073	209,409,510	199,891	218,230,466	4.2
Taxes	279,293	235,265,227	285,651	395,297,522	68.0
Interest	158,763	732,194,845	165,260	857,998,692	17.2
Contributions	44,463	10,540,448	45,526	13,273,395	25.9
Depreciation/Amortization	215,856	526,766,652	226,238	917,706,598	74.2
Depletion	996	19,344,979	1,956	16,303,311	-15.7
Advertising	149,253	154,786,432	153,490	165,330,013	6.8
Pension/Profit Sharing Plans	63,866	107,149,835	60,220	309,699,533	189.0
Employee Benefit Plans	101,626	175,424,415	103,607	233,084,976	32.9
Other Deductions	290,632	2,042,989,795	301,629	2,438,751,114	19.4
Miscellaneous Deductions	741	4,333,988	1,023	27,437,247	533.1
Total Deductions	298,739	\$5,856,965,712	308,619	\$7,447,563,814	27.2

TABLE C-4B
S CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Compensation of Officers	129,974	\$22,390,841	139,728	\$38,456,999	71.8
Salaries and Wages	125,320	80,135,521	135,212	104,304,376	30.2
Repairs	135,238	3,644,722	140,842	3,875,270	6.3
Bad Debts	31,849	1,540,422	27,917	2,000,813	29.9
Rents	157,158	14,500,946	167,130	17,193,944	18.6
Taxes	232,127	12,102,354	246,464	15,132,523	25.0
Interest	116,839	7,212,145	130,471	8,388,014	16.3
Contributions	78,959	1,177,365	88,039	1,130,318	-4.0
Depreciation/Amortization	163,002	10,227,586	176,334	14,578,831	42.5
Depletion	135	16,705	518	44,270	165.0
Advertising	130,492	6,788,697	138,608	7,818,683	15.2
Pension/Profit Sharing Plans	40,078	2,880,307	52,975	6,574,013	128.2
Employee Benefit Plans	53,375	5,116,342	58,242	6,710,030	31.1
Other Deductions	252,844	88,771,420	270,536	121,126,432	36.4
Recovery Property	64,159	775,252	72,770	883,301	13.9
Portfolio Income	3,582	91,108	4,038	96,627	6.1
Interest on Investment Debts	2,195	371,353	1,891	337,929	-9.0
Miscellaneous Deductions	513	16,027	717	3,625	-77.4
Total Deductions	249,778	\$257,759,113	264,231	\$348,655,998	35.3

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Taxable Years 2003 - 2004
ALL CORPORATIONS

Apportionment Factor	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	49,165	\$12,465,953,407	62,130	\$22,317,869,204	79.0
Within California	35,109	\$1,064,592,028	41,825	\$1,103,007,113	3.6
Statewide Average Property Factor		8.5%		4.9%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	45,616	\$2,042,947,611	60,418	\$2,525,999,960	23.6
Within California	34,506	\$245,829,050	41,062	\$268,327,834	9.2
Statewide Average Payroll Factor		12.0%		10.6%	
Total Sales					
Within and Outside of California	51,124	\$22,407,591,897	66,018	\$28,661,096,960	27.9
Within California	43,604	\$1,310,096,741	52,757	\$1,487,062,123	13.5
Statewide Average Sales Factor		5.8%		5.2%	
Overall Average Apportionment Factor	52,531	8.7%	66,654	6.6%	

* Excludes banks and other financial corporation returns.

TABLE C-5A
C CORPORATIONS: APPORTIONMENT FORMULA RESULTS *

Apportionment Factor	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	32,576	\$12,188,726,640	45,285	\$22,015,982,385	80.6
Within California	23,481	\$1,009,201,070	30,037	\$1,038,333,036	2.9
Statewide Average Property Factor		8.3%		4.7%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	30,984	\$1,927,156,035	44,709	\$2,379,304,377	23.5
Within California	23,813	\$221,059,919	30,394	\$240,379,314	8.7
Statewide Average Payroll Factor		11.5%		10.1%	
Total Sales					
Within and Outside of California	33,366	\$21,851,876,149	47,251	\$27,655,076,897	26.6
Within California	27,988	\$1,185,259,063	38,119	\$1,327,744,864	12.0
Statewide Average Sales Factor		5.4%		4.8%	
Overall Average Apportionment Factor	33,882	8.3%	47,845	6.3%	

* Excludes banks and other financial corporation returns.

TABLE C-5B
S CORPORATIONS: APPORTIONMENT FORMULA RESULTS *

Apportionment Factor	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	16,589	\$277,226,767	16,844	\$301,886,819	8.9
Within California	11,628	\$55,390,958	11,248	\$64,674,077	16.8
Statewide Average Property Factor		20.0%		21.4%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	14,632	\$115,791,576	15,709	\$146,695,583	26.7
Within California	10,693	\$24,769,130	10,668	\$27,948,521	12.8
Statewide Average Payroll Factor		21.4%		19.1%	
Total Sales					
Within and Outside of California	17,758	\$555,715,748	18,766	\$1,006,020,062	81.0
Within California	15,616	\$124,837,677	14,638	\$159,317,259	27.6
Statewide Average Sales Factor		22.5%		15.8%	
Overall Average Apportionment Factor	18,649	21.5%	18,809	18.7%	

* Excludes banks and other financial corporation returns.

TABLE C-6
Corporation Tax
APPORTIONMENT OF STATE NET INCOME
Taxable Years 2003 - 2004
ALL CORPORATIONS

Item	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Net Income (After State Adjustments)	54,822	\$588,871,496	69,623	\$1,137,450,065	93.2
Nonbusiness Income/Loss					
Dividends	996	\$3,809,575	1,037	\$4,783,633	25.6
Interest	3,797	1,849,616	4,311	2,229,709	20.5
Property Rental Income/Loss	1,232	129,214	1,342	126,089	-2.4
Royalties	217	179,891	43	142,604	-20.7
Gain/Loss from Sale of Assets	649	5,282,435	1,651	8,033,243	52.1
Partnership Income/Loss	488	17,442	388	(40,600)	-332.8
Miscellaneous	383	5,119,966	493	3,240,542	-36.7
Total Nonbusiness Income/Loss	5,418	\$16,388,139	5,547	\$18,515,220	13.0
Total Separately Apportionable Business Income	\$502	\$1,429,213	4,028	\$7,415,719	418.9
Balance of Net Income	54,780	\$571,054,144	69,617	\$1,111,519,126	94.6
Plus Interest Offset	2,102	604,122	2,495	651,282	7.8
Total Business Income	54,780	\$571,658,266	69,617	\$1,112,170,408	94.6
Apportioned Business Income/Loss Attributable to California	46,240	\$34,729,089	57,387	\$56,822,024	63.6
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	294	\$8,105	441	\$12,408	53.1
Interest	1,159	48,370	1,055	88,716	83.4
Property Rental Income/Loss	912	(19,801)	230	(10,316)	47.9
Royalties	7	3,858	16	2,761	-28.4
Gain/Loss from Sale of Assets	230	(25,030)	1,306	444,361	1875.3
Partnership Income/Loss	87	38,531	86	182,642	374.0
Miscellaneous Income/Loss	199	2,746	295	69,790	2441.5
Total Nonbusiness Income/Loss Wholly Allocable to California	2,201	\$56,779	2,636	790,362	1292.0
Subtotal	46,944	\$34,785,868	46,944	\$57,612,386	65.6
Minus Interest Offset	678	21,363	616	50,640	137.0
Balance of Net Income	46,944	\$34,764,505	46,944	\$57,561,746	65.6
Total Separately Apportioned Business Income	\$438	\$100,679	357	\$197,005	95.7
Plus Capital Gain/Loss Netting	1,834	1,302,242	5,408	1,358,275	4.3
Subtotal	47,335	\$36,167,426	57,721	\$59,117,027	63.5
Contribution Adjustment	4,381	(16,389)	3,185	(7,826)	52.2
Total State Net Income (After Apportionment)	47,335	\$36,151,037	57,721	\$59,109,201	63.5
Taxable Loss	16,287	\$32,263,234	19,391	\$27,573,431	-14.5
Taxable Profit	31,048	\$68,414,271	38,330	\$86,682,632	26.7

Includes apportioning corporations reporting net income, net loss, or no income.
Totals may not add due to rounding.

TABLE C-6A
C CORPORATIONS: APPORTIONMENT OF STATE NET INCOME

Item	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Net Income (After State Adjustments)	35,218	\$559,465,959	49,517	\$1,090,876,568	95.0
Nonbusiness Income/Loss					
Dividends	471	\$3,641,645	460	\$4,610,000	26.6
Interest	2,332	1,691,834	3,252	1,760,225	4.0
Property Rental Income/Loss	877	54,668	1,118	60,914	11.4
Royalties	109	173,892	30	141,213	-18.8
Gain/Loss from Sale of Assets	254	4,854,247	1,365	5,311,734	9.4
Partnership Income/Loss	451	1,484	239	-54,690	-3785.3
Miscellaneous	230	4,180,057	409	3,166,973	-24.2
Total Nonbusiness Income/Loss	3,680	\$14,597,827	4,135	\$14,996,369	2.7
Total Separately Apportionable Business Income	132	1,356,799	3,845	7,075,972	421.5
Balance of Net Business Income	35,198	\$543,511,333	49,514	\$1,068,804,227	96.6
Plus Interest Offset	1,280	563,857	1,939	585,186	3.8
Total Business Income	35,198	\$544,075,190	49,514	\$1,069,389,413	96.6
Apportioned Business Income/Loss Attributable to California	29,773	\$28,064,800	40,939	\$47,328,233	68.6
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	92	\$4,890	304	\$3,555	-27.3
Interest	452	22,303	680	53,734	140.9
Property Rental Income/Loss	756	(30,619)	129	-21,180	30.8
Royalties	4	3,855	11	2,308	-40.1
Gain/Loss from Sale of Assets	140	(92,011)	1,206	55,214	160.0
Partnership Income/Loss	78	20,754	25	165,694	698.4
Miscellaneous Income/Loss	173	1,496	262	42,593	2747.1
Total Nonbusiness Income/Loss Wholly Allocable to California	1,334	\$(69,332)	2,128	\$301,918	535.5
Subtotal	30,432	\$27,995,468	41,031	\$47,630,151	70.1
Minus Interest Offset	85	14,111	535	46,865	232.1
Balance of Net Income	30,432	\$27,981,357	41,031	\$47,583,286	70.1
Total Separately Apportioned Business Income	34	\$59,227	245	\$198,118	234.5
Plus Capital Gain/Loss Netting	1,817	1,305,218	5,407	1,358,294	4.1
Subtotal	30,444	\$29,345,803	41,190	\$49,139,698	67.5
Contribution Adjustment	2,151	(9,993)	2,437	(6,376)	36.2
Total State Net Income (After Apportionment)	30,444	\$29,335,810	41,190	\$49,133,322	67.5
Taxable Loss	12,060	\$31,250,366	15,778	\$26,690,772	-14.6
Taxable Profit	18,384	\$60,586,176	25,412	\$75,824,094	25.2

TABLE C-6B
S CORPORATIONS: APPORTIONMENT OF STATE NET INCOME

Item	2003		2004		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Net Income (After State Adjustments)	19,604	\$29,405,536	20,106	\$46,573,497	58.4
Nonbusiness Income/Loss					
Dividends	525	\$167,930	577	\$173,633	3.4
Interest	1,465	157,782	1,060	469,484	197.6
Property Rental Income/Loss	355	74,546	223	65,175	-12.6
Royalties	109	5,999	13	1,392	-76.8
Gain/Loss from Sale of Assets	394	428,187	285	2,721,508	535.6
Partnership Income/Loss	37	15,958	148	14,090	-11.7
Miscellaneous	153	939,909	84	73,569	-92.2
Total Nonbusiness Income/Loss	1,738	\$1,790,311	1,412	\$3,518,851	96.5
Total Separately Apportionable Business Income	370	72,414	184	339,747	369.2
Balance of Net Business Income	19,582	\$27,542,811	20,103	\$42,714,899	55.1
Plus Interest Offset	823	40,265	556	66,096	64.2
Total Business Income	19,582	\$27,583,076	20,103	\$42,780,995	55.1
Apportioned Business Income/Loss Attributable to California	16,467	\$6,664,289	16,448	\$9,493,792	42.5
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	202	\$3,215	137	\$8,853	175.4
Interest	707	26,067	375	34,982	34.2
Property Rental Income/Loss	156	10,818	100	10,863	0.4
Royalties	3	2	5	454	22600.0
Gain/Loss from Sale of Assets	90	66,980	100	389,147	481.0
Partnership Income/Loss	9	17,777	61	16,948	-4.7
Miscellaneous Income/Loss	26	1,251	33	27,197	2074.0
Total Nonbusiness Income/Loss Wholly Allocable to California	866	\$126,110	508	\$488,444	287.3
Subtotal	16,512	\$6,790,399	16,526	\$9,982,236	47.0
Minus Interest Offset	594	7,251	82	3,775	-47.9
Balance of Net Income	16,512	\$6,783,148	16,526	\$9,978,461	47.1
Total Separately Apportioned Business Income	404	\$41,452	111	\$(1,113)	-102.7
Plus Capital Gain/Loss Netting	17	(2,977)	1	(19)	99.4
Subtotal	16,891	\$6,821,623	16,531	\$9,977,329	46.3
Contribution Adjustment	2,230	(6,396)	749	(1,449)	77.3
Total State Net Income (After Apportionment)	16,891	\$6,815,227	16,531	\$9,975,880	46.4
Taxable Loss	4,227	\$1,012,868	3,613	\$882,658	-12.9
Taxable Profit	12,664	\$7,828,095	12,918	\$10,858,538	38.7

Footnotes follow this section.

* Includes apportioning corporations reporting net income, net loss, or no income.

** Totals may not add due to rounding.

TABLE C-7
Corporation Tax
TAX CREDITS ALLOWED
2004 Taxable Year

Credit	Number	Amount	Percent of Total
Credits Available in Taxable Year 2004			
Community Development Financial Institution Deposits	5	\$603,965	0.1
Disabled Access for Eligible Small Businesses	176	27,740	0.0
Donated Agricultural Products Transportation	-	0	-
Employer Child Care Contribution	78	975,375	0.1
Employer Child Care Program	21	219,981	0.0
Enhanced Oil Recovery	23	1,709,562	0.2
Enterprise Zone Hiring and Sales or Use Tax	3,003	211,261,476	19.1
Farmworker Housing-Construction	-	0	-
Farmworker Housing-Loan	-	0	-
Joint Strike Fighter Wage	b	2,235,599	0.2
Joint Strike Fighter Property	-	0	-
Local Agency Military Base Recovery Area	25	1,180,916	0.1
Low-Income Housing	47	39,166,800	3.5
Manufacturer's Investment	2,469	186,725,605	16.9
Manufacturing Enhancement Area	4	13,123	0.0
Natural Heritage Preservation	b	96,161	0.0
Prior Year Alternative Minimum Tax	986	27,728,625	2.5
Prison Inmate Labor	-	0	-
Research	1,766	613,026,280	55.5
Rice Straw	11	58,296	0.0
Solar Energy System	42	349,974	0.0
Targeted Tax Area Hiring & Sales or Use Tax	68	3,700,888	0.3
Unidentified	b	14,209	0.0
Total Credits Available in Taxable Year 2004	8,728	\$1,089,094,574	98.5
Expired Credits with Carryover Provisions			
Agricultural Products	b	\$1,798,768	0.2
Commercial Solar Electric System	-	0	-
Commercial Solar Energy	8	429,768	0.0
Contribution of Computer Software	-	0	-
Employer Ridesharing - Large Employer	b	3,371	0.0
Employer Ridesharing - Small Employer	-	0	-
Employer Ridesharing - Transit	-	0	-
Energy Conservation	b	998	0.0
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	533	12,885,380	1.2
Low-Emission Vehicle	b	1835	0.0
Orphan Drug	-	0	-
Recycling Equipment	9	833,565	0.1
Ridesharing	b	10,919	0.0
Salmon and Steelhead Trout Habitat	-	0	-
Solar Energy	19	240,988	0.0
Solar Pump	5	170,726	0.0
Technology Property Contributions	-	0	-
Total Expired Credits with Carryover Provisions	583	\$16,376,318	1.5
Total	9,311	\$1,105,470,892	100.0

Footnotes follow this section.

TABLES C-7A & C-7B
Corporation Tax
TAX CREDITS ALLOWED
BY CORPORATION TYPE
2004 Taxable Year

Item	Table C-7A: C CORPORATION			Table C-7B: S CORPORATION		
	Number	Amount	Percent of Total	Number	Amount	Percent of Total
Credits Available in Taxable Year 2004						
Community Development Financial Institution Deposits	5	\$603,965	0.1	-	0	-
Disabled Access for Eligible Small Businesses	99	20,173	0.0	77	\$7,567	0.0
Donated Agricultural Products Transportation	-	0	-	-	0	-
Employer Child Care Contribution	51	951,719	0.1	27	23,656	0.1
Employer Child Care Program	15	210,260	0.0	6	9,721	0.0
Enhanced Oil Recovery	16	1,664,236	0.2	7	45,326	0.1
Enterprise Zone Hiring and Sales or Use Tax	1,544	193,746,123	18.1	1,459	17,515,353	49.4
Farmworker Housing-Construction	-	0	-	-	0	-
Farmworker Housing-Loan	-	0	-	-	0	-
Joint Strike Fighter Wage	b	2,235,599	0.2	-	0	-
Joint Strike Fighter Property	-	0	-	-	0	-
Local Agency Military Base Recovery Area	14	1,080,369	0.1	11	100,547	0.3
Low-Income Housing	45	39,162,688	3.7	b	4,112	0.0
Manufacturer's Investment	1,817	181,034,797	16.9	652	5,690,808	16.1
Manufacturing Enhancement Area	b	9,532	0.0	b	3,591	0.0
Natural Heritage Preservation	b	96,161	0.0	-	0	-
Prior Year Alternative Minimum Tax	983	27,713,787	2.6	b	14,838	0.0
Prison Inmate Labor	-	0	-	-	0	-
Research	1,182	603,529,603	56.4	584	9,496,678	26.8
Rice Straw	5	23,048	0.0	6	35,248	0.1
Solar Energy System	23	278,458	0.0	19	71,516	0.2
Targeted Tax Area Hiring & Sales or Use Tax	47	3,497,014	0.3	21	203,874	0.6
Unidentified	b	3,698	0.0	b	10,511	0.0
Total Credits Available in Taxable Year 2004	5,851	\$1,055,861,229	98.7	2,877	\$33,233,345	93.8
Expired Credits with Carryover Provisions						
Agricultural Products	b	\$1,798,768	0.2	-	0	-
Commercial Solar Electric System	-	0	-	-	0	-
Commercial Solar Energy	7	424,227	0.0	b	\$5,541	0.0
Contribution of Computer Software	-	0	-	-	0	-
Employer Ridesharing - Large Employer	b	3,371	0.0	-	0	-
Employer Ridesharing - Small Employer	-	0	-	-	0	-
Employer Ridesharing - Transit	-	0	-	-	0	-
Energy Conservation	b	998	0.0	-	0	-
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	285	10,782,106	1.0	248	2,103,273	5.9
Low-Emission Vehicle	b	1,835	0.0	-	0	-
Orphan Drug	-	0	-	-	0	-
Recycling Equipment	6	811,596	0.1	b	21,969	0.1
Ridesharing	b	7,616	0.0	b	3,303	0.0
Salmon and Steelhead Trout Habitat	-	0	-	-	0	-
Solar Energy	12	197,463	0.0	7	43,525	0.1
Solar Pump	b	148,265	0.0	b	22,461	0.1
Technology Property Contributions	-	0	-	-	0	-
Total Expired Credits with Carryover Provisions	320	\$14,176,245	1.3	263	\$2,200,072	6.2
Total	6,171	\$1,070,037,475	100.0	3,140	\$35,433,418	100.0

Footnotes follow this section.

TABLE C-8
Corporation Tax
TAX LIABILITY BY STATE NET INCOME CLASS ¹
2004 Taxable Year
ALL CORPORATIONS

State Net Income Taxable in California	Returns			Dollars in Thousands					
				Net Income Less Net Loss			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent ²	Cumulative Percent ²	Amount	Percent	Cumulative Percent
Net Loss	224,542	36.4	36.4	\$-48,579,934	-	-	\$176,665	2.5	2.5
No Income or Loss	47,806	7.8	44.2	0	-	-	29,395	0.4	2.9
\$1 to \$4,999	83,635	13.6	57.7	\$190,107	0.1	0.1	\$61,629	0.9	3.8
5,000 to 9,999	28,210	4.6	62.3	207,135	0.2	0.3	22,606	0.3	4.1
10,000 to 14,999	24,562	4.0	66.3	300,256	0.2	0.5	22,031	0.3	4.4
15,000 to 19,999	15,431	2.5	68.8	267,860	0.2	0.7	15,750	0.2	4.6
20,000 to 24,999	14,273	2.3	71.1	325,544	0.2	1.0	18,078	0.3	4.9
25,000 to 29,999	12,299	2.0	73.1	336,888	0.3	1.2	15,992	0.2	5.1
30,000 to 39,999	21,290	3.5	76.5	738,268	0.6	1.8	32,125	0.5	5.5
40,000 to 49,999	19,429	3.1	79.7	866,513	0.7	2.5	34,671	0.5	6.0
50,000 to 59,999	16,052	2.6	82.3	886,490	0.7	3.1	37,427	0.5	6.5
60,000 to 69,999	12,270	2.0	84.3	801,950	0.6	3.8	29,346	0.4	7.0
70,000 to 79,999	7,230	1.2	85.4	540,273	0.4	4.2	19,967	0.3	7.2
80,000 to 89,999	8,059	1.3	86.8	681,176	0.5	4.7	25,523	0.4	7.6
90,000 to 99,999	7,420	1.2	88.0	704,592	0.5	5.2	25,091	0.4	8.0
100,000 to 149,999	20,370	3.3	91.3	2,466,779	1.9	7.1	78,736	1.1	9.1
150,000 to 199,999	11,815	1.9	93.2	2,057,558	1.6	8.7	77,454	1.1	10.1
200,000 to 249,999	6,640	1.1	94.2	1,474,191	1.1	9.8	45,987	0.6	10.8
250,000 to 299,999	5,192	0.8	95.1	1,415,095	1.1	10.9	37,830	0.5	11.3
300,000 to 399,999	6,495	1.1	96.1	2,241,824	1.7	12.6	60,576	0.9	12.2
400,000 to 499,999	4,229	0.7	96.8	1,872,799	1.4	14.0	61,179	0.9	13.0
500,000 to 749,999	5,605	0.9	97.7	3,464,661	2.6	16.7	117,472	1.6	14.7
750,000 to 999,999	3,163	0.5	98.3	2,732,604	2.1	18.8	85,962	1.2	15.9
1,000,000 to 1,499,999	3,170	0.5	98.8	3,837,956	2.9	21.7	132,355	1.9	17.7
1,500,000 to 1,999,999	1,656	0.3	99.0	2,881,100	2.2	23.9	97,394	1.4	19.1
2,000,000 to 2,999,999	1,898	0.3	99.3	4,612,802	3.5	27.4	168,257	2.4	21.5
3,000,000 to 3,999,999	831	0.1	99.5	2,886,369	2.2	29.6	112,576	1.6	23.1
4,000,000 to 4,999,999	557	0.1	99.6	2,499,300	1.9	31.5	87,250	1.2	24.3
5,000,000 to 9,999,999	1,295	0.2	99.8	9,057,719	6.9	38.5	367,603	5.2	29.4
10,000,000 and over	1,381	0.2	100.0	80,560,153	61.5	100.0	5,025,846	70.6	100.0
Corporations with State Net Income	344,456	55.8	-	\$130,907,962	100.0	100.0	\$6,916,713	97.1	-
Total	616,805	100.0	100.0	\$82,328,028	-	-	\$7,122,773	100.0	100.0

Footnotes follow this section.

TABLE C-8A
C CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS ¹

State Net Income Taxable in California	Returns			Dollars in Thousands					
				Net Income Less Net Loss			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent ²	Cumulative Percent ²	Amount	Percent	Cumulative Percent
Net Loss	133,226	39.9	39.9	\$-41,668,307	-	-	\$113,816	1.8	1.8
No Income or Loss	32,379	9.7	49.6	0	-	-	21,104	0.3	2.1
\$1 to \$4,999	57,317	17.2	66.7	126,612	0.1	0.1	44,191	0.7	2.8
5,000 to 9,999	19,701	5.9	72.6	141,566	0.2	0.3	16,287	0.3	3.1
10,000 to 14,999	11,122	3.3	76.0	134,706	0.2	0.5	11,633	0.2	3.2
15,000 to 19,999	7,440	2.2	78.2	129,387	0.1	0.6	9,993	0.2	3.4
20,000 to 24,999	7,230	2.2	80.3	164,129	0.2	0.8	12,907	0.2	3.6
25,000 to 29,999	5,075	1.5	81.9	138,632	0.2	1.0	10,551	0.2	3.8
30,000 to 39,999	8,038	2.4	84.3	281,171	0.3	1.3	21,906	0.3	4.1
40,000 to 49,999	7,735	2.3	86.6	340,583	0.4	1.7	25,448	0.4	4.5
50,000 to 59,999	6,881	2.1	88.6	384,573	0.4	2.1	29,926	0.5	5.0
60,000 to 69,999	4,529	1.4	90.0	297,663	0.3	2.4	21,931	0.3	5.3
70,000 to 79,999	2,817	0.8	90.8	211,304	0.2	2.7	15,218	0.2	5.6
80,000 to 89,999	3,174	1.0	91.8	268,168	0.3	3.0	19,609	0.3	5.9
90,000 to 99,999	3,058	0.9	92.7	291,915	0.3	3.3	19,208	0.3	6.2
100,000 to 149,999	5,783	1.7	94.4	691,335	0.8	4.1	53,755	0.8	7.0
150,000 to 199,999	4,320	1.3	95.7	754,196	0.9	5.0	59,177	0.9	7.9
200,000 to 249,999	2,180	0.7	96.4	490,652	0.6	5.5	31,681	0.5	8.4
250,000 to 299,999	1,382	0.4	96.8	376,410	0.4	6.0	23,547	0.4	8.8
300,000 to 399,999	1,499	0.4	97.2	522,526	0.6	6.6	35,819	0.6	9.4
400,000 to 499,999	1,518	0.5	97.7	666,107	0.8	7.3	44,801	0.7	10.1
500,000 to 749,999	1,856	0.6	98.3	1,134,614	1.3	8.6	85,838	1.3	11.4
750,000 to 999,999	1,077	0.3	98.6	931,345	1.1	9.7	62,180	1.0	12.4
1,000,000 to 1,499,999	1,196	0.4	98.9	1,455,873	1.7	11.3	98,413	1.5	13.9
1,500,000 to 1,999,999	590	0.2	99.1	1,024,413	1.2	12.5	71,946	1.1	15.1
2,000,000 to 2,999,999	779	0.2	99.3	1,893,515	2.2	14.7	129,542	2.0	17.1
3,000,000 to 3,999,999	387	0.1	99.5	1,348,196	1.5	16.2	91,482	1.4	18.5
4,000,000 to 4,999,999	220	0.1	99.5	986,264	1.1	17.3	65,694	1.0	19.5
5,000,000 to 9,999,999	650	0.2	99.7	4,584,755	5.2	22.6	304,787	4.8	24.3
10,000,000 and over	926	0.3	100.0	67,860,174	77.4	100.0	4,830,555	75.7	100.0
Total with State Net Income	168,479	50.4	-	\$87,630,784	100.0	100.0	\$6,248,025	97.9	-
Total	334,085	100.0	100.0	\$45,962,477	-	-	\$6,382,945	100.0	100.0

TABLE C-8B
S CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS ¹

State Net Income Taxable in California	Returns			Dollars in Thousands					
				Net Income Less Net Loss			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent ²	Cumulative Percent ²	Amount	Percent	Cumulative Percent
Net Loss	91,316	32.3	32.3	\$-6,911,628	-	-	\$62,849	8.5	8.5
No Income or Loss	15,427	5.5	37.8	0	-	-	8,291	1.1	9.6
\$1 to \$4,999	26,319	9.3	47.1	63,495	0.1	0.1	17,439	2.4	12.0
5,000 to 9,999	8,510	3.0	50.1	65,569	0.2	0.3	6,318	0.9	12.8
10,000 to 14,999	13,440	4.8	54.8	165,550	0.4	0.7	10,397	1.4	14.2
15,000 to 19,999	7,991	2.8	57.7	138,473	0.3	1.0	5,756	0.8	15.0
20,000 to 24,999	7,043	2.5	60.1	161,415	0.4	1.4	5,171	0.7	15.7
25,000 to 29,999	7,224	2.6	62.7	198,256	0.5	1.8	5,440	0.7	16.4
30,000 to 39,999	13,253	4.7	67.4	457,097	1.1	2.9	10,219	1.4	17.8
40,000 to 49,999	11,694	4.1	71.5	525,930	1.2	4.1	9,223	1.2	19.1
50,000 to 59,999	9,170	3.2	74.8	501,917	1.2	5.3	7,501	1.0	20.1
60,000 to 69,999	7,741	2.7	77.5	504,288	1.2	6.4	7,414	1.0	21.1
70,000 to 79,999	4,413	1.6	79.1	328,969	0.8	7.2	4,749	0.6	21.7
80,000 to 89,999	4,884	1.7	80.8	413,008	1.0	8.1	5,914	0.8	22.5
90,000 to 99,999	4,362	1.5	82.3	412,678	1.0	9.1	5,884	0.8	23.3
100,000 to 149,999	14,587	5.2	87.5	1,775,443	4.1	13.2	24,982	3.4	26.7
150,000 to 199,999	7,495	2.7	90.1	1,303,362	3.0	16.2	18,277	2.5	29.2
200,000 to 249,999	4,460	1.6	91.7	983,538	2.3	18.5	14,307	1.9	31.1
250,000 to 299,999	3,810	1.3	93.1	1,038,685	2.4	20.9	14,283	1.9	33.0
300,000 to 399,999	4,996	1.8	94.8	1,719,298	4.0	24.9	24,756	3.3	36.4
400,000 to 499,999	2,711	1.0	95.8	1,206,692	2.8	27.6	16,379	2.2	38.6
500,000 to 749,999	3,749	1.3	97.1	2,330,047	5.4	33.0	31,634	4.3	42.9
750,000 to 999,999	2,085	0.7	97.9	1,801,259	4.2	37.2	23,782	3.2	46.1
1,000,000 to 1,499,999	1,974	0.7	98.6	2,382,083	5.5	42.7	33,942	4.6	50.7
1,500,000 to 1,999,999	1,066	0.4	98.9	1,856,688	4.3	47.0	25,449	3.4	54.1
2,000,000 to 2,999,999	1,119	0.4	99.3	2,719,287	6.3	53.3	38,715	5.2	59.3
3,000,000 to 3,999,999	444	0.2	99.5	1,538,173	3.6	56.8	21,094	2.9	62.2
4,000,000 to 4,999,999	337	0.1	99.6	1,513,036	3.5	60.3	21,556	2.9	65.1
5,000,000 to 9,999,999	645	0.2	99.8	4,472,964	10.3	70.7	62,816	8.5	73.6
10,000,000 and over	455	0.2	100.0	12,699,979	29.3	100.0	195,291	26.4	100.0
Total with State Net Income		175.977	62.2-	\$43,277,179	100.0	100.0	\$668,688	90.4	-
Total	282,720	100.0	100.0	\$36,365,551	-	-	\$739,828	100.0	100.0

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TABLE C-9A
C CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD
2004 Taxable Year

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation					All Reporting Corporations				
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss	
	Number	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total	Number	Percent of Total	Amount (Thousands)	Percent of Total
Jan 31, 2004	3,150	1.9	\$3,456,412	3.9	\$275,085	4.4	4,707	1.4	\$2,377,549	5.2
Feb 29, 2004	6,482	3.8	1,483,827	1.7	121,431	1.9	10,055	3.0	1,079,552	2.3
Mar 31, 2004	17,931	10.6	4,498,704	5.1	349,097	5.6	27,294	8.2	425,193	0.9
Apr 30, 2004	639	0.4	520,227	0.6	36,314	0.6	4,600	1.4	-69,655	-0.2
May 31, 2004	2,349	1.4	1,436,874	1.6	87,734	1.4	7,269	2.2	844,833	1.8
Jun 30, 2004	10,020	5.9	5,400,185	6.2	379,470	6.1	22,236	6.7	3,191,640	6.9
Jul 31, 2004	2,234	1.3	2,288,686	2.6	98,496	1.6	6,780	2.0	1,772,079	3.9
Aug 31, 2004	3,765	2.2	1,486,042	1.7	117,493	1.9	5,706	1.7	878,530	1.9
Sep 30, 2004	23,370	13.9	4,201,434	4.8	340,754	5.5	43,413	13.0	1,670,465	3.6
Oct 31, 2004	5,125	3.0	1,944,688	2.2	107,226	1.7	9,349	2.8	1,227,181	2.7
Nov 30, 2004	3,379	2.0	1,347,586	1.5	114,045	1.8	5,998	1.8	943,354	2.1
Dec 31, 2004	90,035	53.4	59,566,119	68.0	4,220,880	67.6	186,678	55.9	31,621,756	68.8
Total	168,479	100.0	\$87,630,784	100.0	\$6,248,025	100.0	334,085	100.0	\$45,962,477	100.0
									\$6,382,945	100.0

TABLE C-9B
S CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD
2004 Taxable Year

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation					All Reporting Corporations				
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss	
	Number	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total	Number	Percent of Total	Amount (Thousands)	Percent of Total
Jan 31, 2004	31	0.0	\$78,461	0.2	\$1,215	0.2	32	0.0	\$78,461	0.2
Feb 29, 2004	8	0.0	45,144	0.1	657	0.1	430	0.2	44,858	0.1
Mar 31, 2004	34	0.0	199,443	0.5	2,831	0.4	35	0.0	199,206	0.5
Apr 30, 2004	16	0.0	49,726	0.1	732	0.1	18	0.0	48,611	0.1
May 31, 2004	54	0.0	147,463	0.3	2,045	0.3	82	0.0	115,507	0.3
Jun 30, 2004	322	0.2	345,926	0.8	4,343	0.6	448	0.2	341,804	0.9
Jul 31, 2004	1,076	0.6	234,181	0.5	3,571	0.5	1,151	0.4	226,746	0.6
Aug 31, 2004	46	0.0	173,324	0.4	2,579	0.4	713	0.3	170,612	0.5
Sep 30, 2004	1,797	1.0	841,658	1.9	13,171	2.0	3,709	1.3	703,902	1.9
Oct 31, 2004	2,117	1.2	310,946	0.7	5,683	0.8	2,203	0.8	268,371	0.7
Nov 30, 2004	396	0.2	435,363	1.0	6,195	0.9	999	0.4	412,797	1.1
Dec 31, 2004	170,080	96.6	40,415,544	93.4	625,666	93.6	272,900	96.5	33,754,676	92.8
Total	175,977	100.0	\$43,277,179	100.0	\$668,688	100.0	282,720	100.0	\$36,365,551	100.0
									\$739,828	100.0

TABLE C-10
Corporation Tax
TAX LIABILITY BY INDUSTRY
Income Years 2003 - 2004
ALL CORPORATIONS

Industry	<i>Income and Tax in Thousands</i>					
	2003			2004		
	Number	Net Income Less Net Loss	Total Tax	Number	Net Income Less Net Loss	Total Tax
Agriculture, Forestry, and Fishing	8,085	\$450,168	\$42,070	7,743	\$995,759	\$50,212
Mining	1,984	\$668,454	\$52,638	1,945	\$518,558	\$31,619
Construction	49,088	\$4,900,724	\$334,029	54,636	\$7,649,309	\$449,607
Manufacturing	44,836	\$7,808,948	\$1,056,249	40,733	\$18,314,196	\$1,461,526
Durable Goods ³	30,050	-1,172,696	403,224	25,647	5,705,336	518,449
Nondurable Goods ⁴	14,786	8,981,644	653,025	15,086	12,608,860	943,077
Services	242,984	\$1,759,307	\$761,812	251,407	\$5,002,442	\$760,841
Professional, Scientific, and Technical ⁵	98,165	-2,984,050	313,965	107,816	-634,348	327,098
Administrative Services	15,542	435,457	65,280	16,128	1,197,684	84,661
Accommodation and Food Services	19,851	562,647	76,319	20,136	688,242	78,993
Arts, Entertainment, and Recreation	19,380	543,809	46,908	21,912	848,762	45,760
Health Services	45,774	2,564,981	173,633	41,838	2,006,886	147,210
Other Services ⁶	44,272	636,463	85,707	43,577	895,216	77,119
Trade	104,089	\$11,916,712	\$1,043,700	117,725	\$18,880,470	\$1,344,784
Wholesale Trade	54,890	5,674,722	494,568	59,934	9,684,284	672,719
Retail Trade	49,199	6,241,990	549,132	57,791	9,196,186	672,065
Finance, Insurance and Real Estate	101,391	\$22,868,856	\$2,325,963	102,644	\$27,327,565	\$2,339,741
Finance, Investment and Insurance ⁷	25,258	17,514,301	1,792,070	22,475	18,116,790	1,725,415
Holding Companies	4,234	82,425	155,214	7,179	1,863,497	205,874
Real Estate	71,899	5,272,130	378,679	72,990	7,347,278	408,452
Transportation, Warehousing and Utilities⁸	14,782	\$1,375,173	\$225,257	13,058	\$1,938,964	\$217,207
Information and Communications	22,071	\$-929,128	\$385,111	26,914	\$1,700,765	\$467,236
Total	589,310	\$50,819,214	\$6,226,829	616,805	\$82,328,028	\$7,122,773

Footnotes follow this section.

TABLE C-10A
C CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	Income and Tax in Thousands					
	2003			2004		
	Number	Net Income Less Net Loss	Total Tax	Number	Net Income Less Net Loss	Total Tax
Agriculture, Forestry, and Fishing	4,468	\$155,615	\$32,593	4,037	\$307,368	\$38,104
Mining	1,616	\$479,262	\$49,786	1,387	\$286,884	\$27,743
Construction	24,329	\$2,093,142	\$271,786	24,859	\$3,535,433	\$366,956
Manufacturing	27,409	\$4,147,744	\$993,457	23,504	\$13,371,538	\$1,383,520
Durable Goods ³	19,191	-3,432,600	363,356	14,693	2,592,856	470,695
Nondurable Goods ⁴	8,218	7,580,344	630,101	8,811	10,778,682	912,825
Services	127,861	\$-5,327,199	\$580,025	128,246	\$-3,671,878	\$556,534
Professional, Scientific, and Technical ⁵	51,475	-5,988,445	241,007	58,923	-4,169,614	246,432
Administrative Services	6,550	-100,445	50,745	7,029	362,948	65,202
Accommodation and Food Services	8,166	175,812	60,482	7,078	360,102	63,626
Arts, Entertainment, and Recreation	10,301	-251,533	26,583	9,395	-221,536	19,882
Health Services	28,054	778,611	138,236	21,359	15,088	109,211
Other Services ⁶	23,315	58,801	62,972	24,462	-18,866	52,181
Trade	58,851	\$6,468,739	\$928,377	74,240	\$11,508,670	\$1,208,972
Wholesale Trade	34,493	2,718,181	435,478	40,951	5,352,759	596,432
Retail Trade	24,358	3,750,558	492,899	33,289	6,155,911	612,540
Finance, Insurance and Real Estate	55,555	\$16,288,891	\$2,170,331	53,035	\$18,528,679	\$2,155,791
Finance, Investment and Insurance ⁷	12,258	14,857,208	1,723,344	11,817	15,086,340	1,654,236
Holding Companies	3,162	-213,558	147,630	6,271	1,478,713	198,287
Real Estate	40,135	1,645,241	299,357	34,947	1,963,626	303,268
Transportation, Warehousing and Utilities⁸	9,190	\$1,034,344	\$215,091	7,152	\$1,588,344	\$206,590
Information and Communications	11,554	\$-1,932,370	\$358,896	17,625	\$507,439	\$438,735
Total	320,833	\$23,408,168	5,600,342	334,085	45,962,477	6,382,945

TABLE C-10B
S CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	Income and Tax in Thousands					
	2003			2004		
	Number	Net Income Less Net Loss	Total Tax	Number	Net Income Less Net Loss	Total Tax
Agriculture, Forestry, and Fishing	3,617	\$294,552	\$9,477	3,706	\$688,391	\$12,106
Mining	368	\$189,191	\$2,852	557	\$231,675	\$3,876
Construction	24,760	\$2,807,582	\$62,243	29,777	\$4,113,877	\$82,651
Manufacturing	17,427	\$3,661,205	\$62,792	17,229	\$4,942,658	\$78,006
Durable Goods ³	10,859	2,259,905	39,868	10,955	3,112,480	47,754
Nondurable Goods ⁴	6,568	1,401,300	22,924	6,274	1,830,178	30,252
Services	115,122	\$7,086,507	\$181,788	123,162	\$8,674,319	\$204,308
Professional, Scientific, and Technical ⁵	46,689	3,004,395	72,958	48,895	3,535,265	80,666
Administrative Services	8,992	535,902	14,535	9,099	834,736	19,459
Accommodation and Food Services	11,685	386,835	15,838	13,057	328,140	15,367
Arts, Entertainment, and Recreation	9,079	795,342	20,325	12,517	1,070,298	25,879
Health Services	17,720	1,786,371	35,397	20,479	1,991,798	37,999
Other Services ⁶	20,957	577,662	22,735	19,115	914,082	24,938
Trade	45,238	\$5,447,972	\$115,324	43,485	\$7,371,800	\$135,812
Wholesale Trade	20,397	2,956,540	59,091	18,983	4,331,525	76,287
Retail Trade	24,841	2,491,432	56,233	24,502	3,040,275	59,525
Finance, Insurance and Real Estate	45,836	\$6,579,966	\$155,631	49,609	\$8,798,885	\$183,951
Finance, Investment and Insurance ⁷	13,000	2,657,093	68,726	10,658	3,030,451	71,179
Holding Companies	1,072	295,984	7,583	908	384,783	7,587
Real Estate	31,764	3,626,889	79,322	38,043	5,383,651	105,185
Transportation, Warehousing and Utilities⁸	5,592	\$340,829	\$10,166	5,906	\$350,620	\$10,617
Information and Communications	10,517	\$1,003,242	\$26,215	9,289	\$1,193,326	\$28,501
Total	268,477	\$27,411,046	\$626,488	282,720	\$36,365,551	\$739,828

Footnotes follow this section.

APPENDIX C
CORPORATION TAX TABLES
FOOTNOTES

- a. The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method produced minor changes in estimates.
- b. Data not shown for table entries with three or fewer returns.
- 1. Corporations that sustained losses and those that 'broke even' (mostly inactive corporations and cooperatives) are included in this table.
- 2. Includes positive income only.
- 3. Includes stone, clay, and glass products; primary metals; ordinance and accessories manufacturers; electrical machinery and equipment; transportation equipment; other equipment; other fabricated metal and wood products except furniture; furniture and fixtures; and other manufacturers not elsewhere classified.
- 4. Includes paper and allied products; chemicals and allied products; petroleum, coal, and rubber products; beverages, food, and kindred products; textile mill products; apparel and products made from fabric; printing, publishing, and allied industries; precision equipment; tobacco manufacturers; and leather and leather products manufacturers.
- 5. Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
- 6. Includes motion picture production; amusement services; personal services; hotels; employment agencies; automotive repair services and garages; miscellaneous repair services and hand trades; medical and other health services; educational institutions and agencies; other professional and social service agencies and institutions; and corporations whose nature of business was not determinable.
- 7. National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 8.84% (or 1.5% if a financial S corporation) plus (b) the bank and financial in-lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For taxable years ending in December 1997 and after, the in-lieu rate was 2.0%, for a combined 10.84% (or 3.5% if a financial S corporation) tax rate. The bank and financial corporation rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees, sales taxes, utility users taxes, state energy resources, and emergency telephone surcharges.
- 8. Includes transportation, communications, electrical and gas utilities, and other public utilities.

Appendix D:

**Homeowner and Renter Property
Tax Assistance**

2005 Claim Year
(Calendar Year 2005)

TABLE D-1
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
COMPARISON BY CLAIM YEAR
1970 Through 2005

Claim Year	Number of Claimants	Total Household Income	Average Household Income	Homeowner Property Tax Exemption	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		Percent of Property Tax Paid
							Total	Average	
2005	134,631	\$2,474,989,142	\$18,384	\$1,750	\$120,069,399	\$892	\$36,814,707	\$273	30.7
2004	139,735	2,536,736,515	18,154	1,750	117,401,645	840	37,212,799	266	31.7
2003	141,276	2,578,758,360	18,253	1,750	110,087,306	779	35,839,442	254	32.6
2002	143,903	2,653,244,239	18,438	1,750	106,785,828	742	34,883,827	242	32.7
2001	139,927	2,537,910,741	18,137	1,750	97,120,046	694	31,834,135	228	32.8
2000	156,128	2,783,615,270	17,829	1,750	104,852,838	672	58,406,060	374	55.7
1999	117,471	2,210,411,386	18,817	1,750	76,504,288	651	15,473,224	132	20.2
1998	12,448	109,578,880	8,803	1,750	6,183,193	497	1,008,634	81	16.3
1997	16,084	140,064,867	8,708	1,750	7,835,578	487	1,327,942	83	16.9
1996	17,959	154,184,363	8,585	1,750	8,474,167	472	1,577,612	88	18.6
1995	20,445	173,466,168	8,485	1,750	9,376,020	459	1,813,963	89	19.3
1994	22,620	190,728,703	8,432	1,750	9,925,515	439	2,023,634	89	20.4
1993	24,625	207,545,712	8,428	1,750	10,015,335	407	2,101,090	85	21.0
1992	26,591	224,645,125	8,448	1,750	10,034,014	377	2,178,664	82	21.7
1991	31,184	259,593,433	8,325	1,750	11,114,323	356	2,624,562	84	23.6
1990	34,996	284,285,169	8,123	1,750	11,732,003	335	3,108,074	89	26.5
1989	40,361	316,113,982	7,832	1,750	12,896,015	320	3,867,641	96	30.0
1988	44,414	330,107,637	7,433	1,750	13,573,541	306	3,713,934	84	27.4
1987	51,137	368,998,593	7,216	1,750	15,074,556	295	4,567,757	89	30.3
1986	57,254	412,204,849	7,200	1,750	16,282,037	284	5,132,377	90	31.5
1985	68,985	497,375,007	7,210	1,750	19,091,276	277	6,206,936	90	32.5
1984	83,001	590,397,400	7,113	1,750	22,644,664	273	7,668,144	92	33.9
1983	96,653	690,361,703	7,143	1,750	26,056,205	270	8,845,939	92	33.9
1982	117,523	827,089,956	7,038	1,750	30,955,204	263	10,948,419	93	35.4
1981	148,736	1,024,251,676	6,886	1,750	38,444,235	258	14,255,616	96	37.1
1980	184,565	1,231,600,981	6,673	1,750	47,581,217	258	18,619,207	101	39.1
1979	232,506	1,528,719,752	6,575	1,750	61,017,427	262	24,248,104	104	39.7
1978	279,090	1,821,405,372	6,526	1,750	180,510,974	647	70,188,033	251	38.9
1977	325,667	2,057,667,977	6,318	1,750	188,575,236	579	77,823,290	239	41.3
1976	293,198	1,627,743,538	5,552	1,750	144,804,539	494	52,146,563	178	36.0
1975	300,737	1,595,872,105	5,307	1,750	131,862,741	438	50,521,381	168	38.3
1974	309,254	1,610,657,680	5,208	1,750	109,059,535	353	49,905,503	161	45.8
1973	301,463	1,549,691,380	5,141	750	129,296,560	429	60,595,578	201	46.9
1972	291,928	1,453,667,550	4,980	750	120,907,986	414	58,847,115	202	48.7
1971	56,165	121,914,484	2,171	750	18,058,122	322	8,289,540	148	45.9
1970	62,400	130,926,208	2,098	750	17,590,024	282	8,547,588	137	48.6

TABLE D-2
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
COMPARISON BY CLAIM YEAR
1977 Through 2005

Claim Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
2005	447,551	\$4,973,277,469	\$11,112	\$141,027,291	\$315
2004	446,475	4,870,326,902	10,908	140,045,645	314
2003	441,062	4,785,421,602	10,850	137,641,306	312
2002	460,792	4,901,677,545	10,638	143,485,441	311
2001	465,866	4,830,090,213	10,368	143,401,070	308
2000	477,416	4,808,659,371	10,072	251,038,764	526
1999	266,651	2,776,358,839	10,412	54,515,560	204
1998	119,116	937,874,829	7,874	10,417,251	87
1997	132,809	1,034,205,029	7,787	11,933,242	90
1996	136,108	1,052,938,733	7,736	12,564,812	92
1995	133,145	1,023,124,721	7,684	12,786,077	96
1994	131,931	1,012,970,739	7,678	12,717,888	96
1993	134,616	1,049,399,862	7,796	12,216,090	91
1992	138,383	1,086,691,212	7,853	12,100,795	87
1991	151,332	1,174,929,597	7,764	13,752,711	91
1990	163,395	1,233,461,712	7,549	16,353,042	100
1989	176,772	1,288,432,917	7,289	19,519,196	110
1988	178,417	1,235,280,627	6,924	17,340,891	97
1987	193,972	1,303,394,681	6,719	20,594,827	106
1986	206,841	1,349,301,634	6,523	23,966,340	116
1985	224,883	1,425,335,413	6,338	28,274,851	126
1984	241,974	1,488,514,976	6,152	32,397,065	134
1983	255,187	1,544,444,929	6,052	35,351,121	139
1982	281,382	1,644,192,035	5,843	41,397,072	147
1981	290,799	1,626,981,425	5,595	45,328,102	156
1980	288,722	1,504,574,372	5,211	48,188,422	167
1979	261,449	1,306,548,302	4,997	44,795,652	171
1978	78,672	284,735,734	3,619	5,239,948	67
1977	90,405	315,103,519	3,485	6,762,803	75

TABLE D-3
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY HOUSEHOLD INCOME SIZE
2005 Claim Year

Household Income Class		Number of Claimants	Cumulative		Household Income	Property Tax Paid	Assistance Amount	Cumulative Percent	Average Assistance
			Amount	Percent					
Under	\$1,000	938	938	0.7	\$-1,450,805	\$827,233	\$387,182	1.1	\$413
1,001 to	2,000	1,395	2,333	1.7	1,991,895	1,155,960	589,785	2.7	423
2,001 to	3,000	594	2,927	2.2	1,440,959	722,307	263,164	3.4	443
3,001 to	4,000	343	3,270	2.4	1,197,719	398,933	151,452	3.8	442
4,001 to	5,000	441	3,711	2.8	2,002,827	469,650	190,805	4.3	433
5,001 to	6,000	750	4,461	3.3	4,157,478	694,549	317,167	5.2	423
6,001 to	7,000	1,272	5,733	4.3	8,308,442	1,182,518	538,853	6.6	424
7,001 to	8,000	1,915	7,648	5.7	14,413,802	1,720,841	826,861	8.9	432
8,001 to	9,000	3,045	10,693	7.9	26,032,939	2,651,490	1,300,556	12.4	427
9,001 to	10,000	10,983	21,676	16.1	105,894,018	8,152,798	4,563,972	24.8	416
10,001 to	11,000	5,537	27,213	20.2	58,146,002	4,200,904	2,274,161	31.0	411
11,001 to	12,000	5,703	32,916	24.4	65,658,282	4,343,032	2,302,972	37.2	404
12,001 to	13,000	5,832	38,748	28.8	72,943,336	4,539,126	2,298,080	43.5	394
13,001 to	14,000	5,934	44,682	33.2	80,126,664	4,740,529	2,273,182	49.6	383
14,001 to	15,000	6,044	50,726	37.7	87,621,869	5,036,655	2,253,747	55.8	373
15,001 to	16,000	6,068	56,794	42.2	94,085,111	5,074,132	2,180,886	61.7	359
16,001 to	17,000	6,490	63,284	47.0	107,185,897	5,878,862	2,229,559	67.8	344
17,001 to	18,000	7,163	70,447	52.3	125,023,836	6,382,449	2,293,399	74.0	320
18,001 to	19,000	5,883	76,330	56.7	108,857,954	5,113,343	1,708,299	78.6	290
19,001 to	20,000	5,721	82,051	60.9	111,563,181	4,987,599	1,514,227	82.7	265
20,001 to	21,000	5,353	87,404	64.9	109,744,614	4,994,567	1,275,198	86.2	238
21,001 to	22,000	5,070	92,474	68.7	109,001,656	4,739,689	1,060,850	89.1	209
22,001 to	23,000	4,843	97,317	72.3	108,952,658	4,512,987	881,052	91.5	182
23,001 to	24,000	4,539	101,856	75.7	106,659,912	4,196,098	717,682	93.4	158
24,001 to	25,000	4,021	105,877	78.6	98,488,229	3,794,103	559,616	94.9	139
25,001 to	26,000	3,776	109,653	81.4	96,266,384	3,597,340	441,652	96.1	117
26,001 to	27,000	3,527	113,180	84.1	93,450,227	3,427,764	348,192	97.1	99
27,001 to	28,000	3,165	116,345	86.4	87,035,544	3,059,038	266,460	97.8	84
28,001 to	29,000	2,829	119,174	88.5	80,583,460	2,831,228	198,116	98.3	70
29,001 to	30,000	2,576	121,750	90.4	75,980,258	2,683,038	141,937	98.7	55
30,001 to	31,000	2,205	123,955	92.1	67,240,052	2,303,992	108,893	99.0	49
31,001 to	32,000	2,055	126,010	93.6	64,696,730	2,140,530	90,765	99.3	44
32,001 to	33,000	1,810	127,820	94.9	58,815,760	1,963,167	71,416	99.5	39
33,001 to	34,000	1,552	129,372	96.1	51,995,317	1,736,620	52,272	99.6	34
34,001 to	35,000	1,359	130,731	97.1	46,861,378	1,531,924	44,086	99.7	32
35,001 to	36,000	1,179	131,910	98.0	41,846,760	1,296,429	35,205	99.8	30
36,001 to	37,000	996	132,906	98.7	36,321,486	1,070,606	26,003	99.9	26
37,001 to	38,000	806	133,712	99.3	30,207,100	900,719	18,673	100.0	23
38,001 to	39,000	586	134,298	99.8	22,540,094	647,954	11,753	100.0	20
39,001 to	39,699	333	134,631	100.0	13,100,117	368,696	6,578	100.0	20
Total		134,631	134,631	100.0	\$2,474,989,142	\$120,069,399	\$36,814,708	100.0	\$273

TABLE D-4
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY HOUSEHOLD INCOME SIZE
2005 Claim Year

Household Income Class		Number of Claimants	Cumulative		Household Income	Property Tax Paid	Assistance Amount	Cumulative Percent	Average Assistance
			Amount	Percent					
Under \$1,000		14,979	14,979	3.3	\$11,913,368	\$3,744,750	\$5,130,988	3.6	\$343
1,001 to 2,000		6,669	21,648	4.8	9,253,128	1,667,250	2,281,428	5.3	342
2,001 to 3,000		3,149	24,797	5.5	7,945,842	787,250	1,072,615	6.0	341
3,001 to 4,000		2,649	27,446	6.1	9,410,419	662,250	897,214	6.7	339
4,001 to 5,000		3,340	30,786	6.9	15,187,138	835,000	1,131,269	7.5	339
5,001 to 6,000		4,368	35,154	7.9	24,425,210	1,092,000	1,489,270	8.5	341
6,001 to 7,000		6,849	42,003	9.4	44,954,705	1,712,250	2,344,622	10.2	342
7,001 to 8,000		14,244	56,247	12.6	106,829,071	3,561,000	4,895,834	13.6	344
8,001 to 9,000		35,041	91,288	20.4	300,321,660	8,760,250	12,092,692	22.2	345
9,001 to 10,000		187,274	278,562	62.2	1,802,630,662	46,818,500	64,653,360	68.1	345
10,001 to 11,000		31,278	309,840	69.2	327,980,095	7,819,500	10,441,446	75.5	334
11,001 to 12,000		25,314	335,154	74.9	293,057,306	6,328,500	8,235,376	81.3	325
12,001 to 13,000		13,263	348,417	77.8	165,501,580	3,315,750	4,170,134	84.3	314
13,001 to 14,000		10,834	359,251	80.3	146,148,420	2,708,500	3,289,668	86.6	304
14,001 to 15,000		9,064	368,315	82.3	131,341,900	2,266,000	2,647,049	88.5	292
15,001 to 16,000		8,466	376,781	84.2	131,303,839	2,116,500	2,376,837	90.2	281
16,001 to 17,000		18,951	395,732	88.4	315,559,472	4,737,750	5,049,177	93.7	266
17,001 to 18,000		13,979	409,711	91.5	242,411,564	3,494,750	3,529,124	96.2	252
18,001 to 19,000		6,007	415,718	92.9	111,243,150	1,501,750	1,359,909	97.2	226
19,001 to 20,000		5,168	420,886	94.0	100,746,499	1,292,000	1,065,357	98.0	206
20,001 to 21,000		3,934	424,820	94.9	80,625,576	983,500	724,286	98.5	184
21,001 to 22,000		3,433	428,253	95.7	73,788,139	858,250	553,252	98.9	161
22,001 to 23,000		3,034	431,287	96.4	68,233,896	758,500	425,947	99.2	140
23,001 to 24,000		2,602	433,889	96.9	61,137,281	650,500	316,580	99.4	122
24,001 to 25,000		2,265	436,154	97.5	55,469,065	566,250	241,942	99.6	107
25,001 to 26,000		1,954	438,108	97.9	49,808,656	488,500	174,629	99.7	89
26,001 to 27,000		1,666	439,774	98.3	44,150,601	416,500	126,004	99.8	76
27,001 to 28,000		1,450	441,224	98.6	39,869,469	362,500	92,681	99.8	64
28,001 to 29,000		1,174	442,398	98.8	33,452,125	293,500	62,268	99.9	53
29,001 to 30,000		1,017	443,415	99.1	29,998,650	254,250	42,499	99.9	42
30,001 to 31,000		801	444,216	99.3	24,407,259	200,250	29,788	99.9	37
31,001 to 32,000		661	444,877	99.4	20,837,059	165,250	21,662	100.0	33
32,001 to 33,000		584	445,461	99.5	18,989,416	146,000	17,318	100.0	30
33,001 to 34,000		508	445,969	99.6	17,022,895	127,000	12,833	100.0	25
34,001 to 35,000		444	446,413	99.7	15,317,969	111,000	10,702	100.0	24
35,001 to 36,000		373	446,786	99.8	13,249,156	93,250	8,316	100.0	22
36,001 to 37,000		278	447,064	99.9	10,140,929	69,500	5,403	100.0	19
37,001 to 38,000		206	447,270	99.9	7,719,627	51,500	3,595	100.0	17
38,001 to 39,000		187	447,457	100.0	7,193,759	46,750	2,817	100.0	15
39,001 to 39,699		94	447,551	100.0	3,700,914	23,500	1,400	100.0	15
Total		447,551	447,551	100.0	\$4,973,277,469	\$111,887,750	\$141,027,291	100.0	\$315

*The renter statutory property tax equivalent is \$250.

TABLE D-5
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY COUNTY
2005 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	4,437	\$81,559,284	\$18,382	\$1,229,280	\$277	\$4,006,879	\$903
Alpine	**	29,181	***	551	***	2,709	***
Amador	276	5,612,919	20,337	65,889	239	259,599	941
Butte	1,982	36,003,311	18,165	543,455	274	1,487,341	750
Calaveras	325	5,987,779	18,424	87,672	270	307,456	946
Colusa	108	1,945,550	18,014	27,981	259	53,777	498
Contra Costa	3,600	73,155,161	20,321	883,804	246	3,742,810	1,040
Del Norte	262	4,162,007	15,886	80,205	306	172,796	660
El Dorado	666	13,238,676	19,878	169,230	254	756,282	1,136
Fresno	5,099	85,135,050	16,696	1,505,482	295	3,452,672	677
Glenn	160	2,728,094	17,051	43,909	274	94,367	590
Humboldt	1,266	23,959,584	18,925	330,899	261	893,919	706
Imperial	801	11,652,573	14,548	257,263	321	470,335	587
Inyo	142	2,725,115	19,191	34,608	244	112,359	791
Kern	5,704	97,905,489	17,164	1,568,475	275	3,602,265	632
Kings	660	11,092,193	16,806	182,528	277	376,427	570
Lake	880	14,604,272	16,596	257,950	293	611,520	695
Lassen	143	2,348,160	16,421	41,005	287	101,186	708
Los Angeles	30,525	539,164,878	17,663	8,772,963	287	27,626,334	905
Madera	642	11,326,027	17,642	173,440	270	500,029	779
Marin	601	12,617,387	20,994	146,165	243	849,871	1,414
Mariposa	212	4,050,006	19,104	56,053	264	194,850	919
Mendocino	633	11,677,095	18,447	173,723	274	611,672	966
Merced	1,267	21,509,922	16,977	366,452	289	883,187	697
Modoc	113	2,013,876	17,822	28,353	251	59,482	526
Mono	18	332,557	18,475	5,131	285	14,432	802
Monterey	883	16,514,425	18,703	240,148	272	857,945	972
Napa	362	7,340,471	20,278	90,127	249	331,342	915
Nevada	480	9,380,205	19,542	123,067	256	568,130	1,184
Orange	9,040	179,647,299	19,872	2,356,843	261	8,503,125	941
Placer	1,208	25,099,774	20,778	284,346	235	1,583,802	1,311
Plumas	122	2,382,226	19,526	31,542	259	97,632	800
Riverside	9,043	171,283,560	18,941	2,371,018	262	8,246,533	912
Sacramento	5,042	92,654,047	18,376	1,376,637	273	4,521,840	897
San Benito	109	2,018,188	18,515	30,672	281	116,869	1,072
San Bernardino	7,797	138,547,203	17,769	2,151,364	276	6,015,796	772
San Diego	8,943	172,928,866	19,337	2,351,654	263	8,803,761	984
San Francisco	2,223	39,327,771	17,691	661,198	297	2,693,986	1,212
San Joaquin	2,869	51,490,743	17,947	796,097	277	2,205,878	769
San Luis Obispo	1,026	19,756,257	19,256	270,965	264	1,182,669	1,153
San Mateo	2,079	41,283,400	19,857	546,060	263	2,320,804	1,116
Santa Barbara	1,229	23,457,452	19,087	330,692	269	1,166,804	949
Santa Clara	3,930	76,743,261	19,528	1,019,500	259	4,015,614	1,022
Santa Cruz	786	15,141,696	19,264	207,611	264	849,261	1,080
Shasta	1,933	35,460,736	18,345	509,286	263	1,477,092	764
Sierra	**	292,959	***	3,525	***	11,255	***
Siskiyou	803	14,392,577	17,924	216,981	270	493,049	614
Solano	1,070	21,187,434	19,801	270,529	253	1,040,958	973
Sonoma	1,933	38,708,463	20,025	481,647	249	2,366,627	1,224
Stanislaus	2,156	37,360,601	17,329	623,499	289	1,781,063	826
Sutter	350	6,045,505	17,273	101,859	291	262,727	751
Tehama	572	9,721,973	16,996	161,945	283	348,378	609
Trinity	146	2,488,707	17,046	43,018	295	94,839	650
Tulare	2,288	37,649,705	16,455	657,571	287	1,373,802	600
Tuolumne	453	8,945,404	19,747	108,881	240	407,994	901
Ventura	2,222	43,219,680	19,451	588,226	265	2,385,346	1,074
Yolo	578	10,693,605	18,501	152,057	263	423,902	733
Yuba	394	6,505,455	16,511	113,040	287	253,601	644
Unallocated*	2,023	40,783,348	20,160	510,636	252	2,022,419	1,000
Total	134,631	\$2,474,989,142	\$18,384	\$36,814,707	\$273	\$120,069,399	\$892

* Unable to determine county of residence from tax return.

** Number suppressed to preserve claimant confidentiality.

TABLE D-6
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY COUNTY
2005 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	18,195	\$193,233,417	\$10,450	\$5,779,429	\$318	\$4,548,750	\$250
Alpine	**	56,918	**	1,465	**	**	250
Amador	308	4,013,350	13,030	89,873	292	77,000	250
Butte	3,667	42,244,400	11,520	1,136,972	310	916,750	250
Calaveras	342	4,343,555	12,700	101,695	297	85,500	250
Colusa	142	1,718,411	12,101	42,791	301	35,500	250
Contra Costa	7,869	87,980,878	11,181	2,441,209	310	1,967,250	250
Del Norte	922	9,765,223	10,591	300,065	325	230,500	250
El Dorado	1,007	13,189,005	13,097	288,100	286	251,750	250
Fresno	15,614	163,417,122	10,466	5,052,725	324	3,903,500	250
Glenn	334	3,823,032	11,446	104,615	313	83,500	250
Humboldt	2,236	26,462,744	11,835	686,455	307	559,000	250
Imperial	2,791	29,303,298	10,499	908,971	326	697,750	250
Inyo	278	3,691,473	13,279	80,533	290	69,500	250
Kern	12,366	130,121,536	10,523	3,984,812	322	3,091,500	250
Kings	1,485	15,972,836	10,756	472,630	318	371,250	250
Lake	1,365	15,652,869	11,467	421,387	309	341,250	250
Lassen	249	2,830,343	11,367	77,294	310	62,250	250
Los Angeles	155,831	1,669,541,913	10,714	50,047,655	321	38,957,750	250
Madera	1,112	12,638,243	11,365	343,585	309	278,000	250
Marin	1,127	13,539,656	12,014	345,487	307	281,750	250
Mariposa	174	2,213,791	12,723	51,568	296	43,500	250
Mendocino	1,274	16,000,512	12,559	378,272	297	318,500	250
Merced	3,308	36,181,246	10,937	1,049,362	317	827,000	250
Modoc	86	902,189	10,491	27,890	324	21,500	250
Mono	**	216,048	**	6,655	**	**	250
Monterey	1,827	22,962,847	12,569	539,012	295	456,750	250
Napa	679	9,202,905	13,554	192,217	283	169,750	250
Nevada	678	8,945,477	13,194	195,734	289	169,500	250
Orange	28,061	316,551,478	11,281	8,820,823	314	7,015,250	250
Placer	2,139	28,498,335	13,323	612,642	286	534,750	250
Plumas	230	2,599,319	11,301	72,782	316	57,500	250
Riverside	15,432	189,152,904	12,257	4,619,100	299	3,858,000	250
Sacramento	21,692	239,986,240	11,063	6,829,448	315	5,423,000	250
San Benito	151	1,883,033	12,470	45,700	303	37,750	250
San Bernardino	18,557	208,159,274	11,217	5,794,684	312	4,639,250	250
San Diego	33,055	380,116,612	11,500	10,241,650	310	8,263,750	250
San Francisco	19,080	217,375,598	11,393	5,958,915	312	4,770,000	250
San Joaquin	11,866	124,326,528	10,478	3,827,204	323	2,966,500	250
San Luis Obispo	1,974	25,091,509	12,711	578,277	293	493,500	250
San Mateo	3,247	39,579,164	12,189	963,593	297	811,750	250
Santa Barbara	2,970	35,940,610	12,101	898,972	303	742,500	250
Santa Clara	13,843	155,280,368	11,217	4,372,000	316	3,460,750	250
Santa Cruz	2,089	26,115,932	12,502	622,319	298	522,250	250
Shasta	3,013	34,799,581	11,550	933,267	310	753,250	250
Sierra	36	351,929	9,776	11,945	332	9,000	250
Siskiyou	944	10,637,482	11,269	295,569	313	236,000	250
Solano	3,296	36,107,721	10,955	1,021,456	310	824,000	250
Sonoma	3,806	51,239,996	13,463	1,088,184	286	951,500	250
Stanislaus	7,485	82,541,997	11,028	2,370,422	317	1,871,250	250
Sutter	947	10,815,650	11,421	293,213	310	236,750	250
Tehama	872	10,075,644	11,555	270,431	310	218,000	250
Trinity	179	1,868,756	10,440	57,476	321	44,750	250
Tulare	4,788	52,875,515	11,043	1,510,849	316	1,197,000	250
Tuolumne	736	8,964,603	12,180	222,795	303	184,000	250
Ventura	5,231	67,817,079	12,964	1,527,950	292	1,307,750	250
Yolo	2,016	23,157,940	11,487	628,190	312	504,000	250
Yuba	1,393	14,656,507	10,522	451,343	324	348,250	250
Unallocated*	3,132	36,544,928	11,668	937,634	299	783,000	250
Total	447,551	\$4,973,277,469	\$11,112	\$141,027,291	\$315	\$111,887,750	\$250

* Unable to determine county of residence from tax return.

** Number suppressed to preserve claimant confidentiality.

TABLE D-7
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY BIRTH YEAR
2005 Claim Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
1950 and after	4,920	\$70,870,245	\$5,445,224	\$1,723,396	\$350
1945 through 1949	2,790	40,686,107	2,749,246	956,910	343
1940 through 1944	8,839	155,588,084	9,357,458	2,540,070	287
1935 through 1939	21,302	396,693,024	21,566,054	5,735,044	269
1930 through 1934	28,046	534,003,188	25,784,138	7,356,584	262
1929	6,114	115,532,420	5,226,896	1,605,926	263
1928	5,992	113,345,747	5,117,780	1,580,995	264
1927	6,009	113,722,484	4,983,414	1,583,931	264
1926	6,161	116,333,843	5,161,184	1,622,852	263
1925	5,753	108,913,381	4,709,938	1,516,388	264
1924	5,681	108,508,047	4,618,022	1,489,370	262
1923	5,378	101,791,287	4,300,477	1,415,789	263
1922	4,956	93,137,443	3,905,564	1,326,594	268
1921	4,442	83,566,055	3,482,417	1,178,136	265
1920	3,841	70,493,081	3,043,628	1,043,014	272
1919	3,010	54,704,961	2,275,215	829,001	275
1918	2,536	45,990,746	1,865,169	700,938	276
1917	2,033	36,404,553	1,511,595	570,439	281
1916	1,649	29,094,641	1,253,665	472,463	287
1915	1,271	21,868,713	916,461	369,112	290
1914	1,104	18,909,459	796,021	326,111	295
1913	835	14,107,289	592,393	249,204	298
1912	628	10,039,678	516,171	196,479	313
1911	403	6,480,217	284,990	126,689	314
1910	268	4,122,837	195,713	85,898	321
1909	204	3,257,541	117,209	61,413	301
1908	148	2,278,827	89,755	45,701	309
1907	88	1,416,452	58,536	28,410	323
1906	50	728,707	26,982	16,642	333
1905	36	431,013	18,598	12,230	340
1904	20	269,657	9,326	6,759	338
1903	17	234,635	8,240	5,065	298
1902	11	109,398	5,715	4,634	421
1901	5	51,644	2,252	1,964	393
1900 and prior	38	609,071	34,155	11,610	306
Not available	53	694,667	39,798	18,946	357
Total	134,631	\$2,474,989,142	\$120,069,399	\$36,814,707	\$273

TABLE D-8
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY BIRTH YEAR
2005 Claim Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1950 and after	123,902	\$1,217,436,517	\$30,975,500	\$40,901,929	\$330
1945 through 1949	33,876	347,038,717	8,469,000	11,100,807	328
1940 through 1944	43,199	464,933,374	10,799,750	13,711,590	317
1935 through 1939	61,141	700,795,419	15,285,250	18,916,050	309
1930 through 1934	62,400	738,717,105	15,600,000	19,114,902	306
1929	11,577	138,793,021	2,894,250	3,535,315	305
1928	11,374	136,626,649	2,843,500	3,470,803	305
1927	11,020	134,812,766	2,755,000	3,338,315	303
1926	10,551	130,379,238	2,637,750	3,184,843	302
1925	10,145	123,952,774	2,536,250	3,068,392	302
1924	9,279	114,984,842	2,319,750	2,796,524	301
1923	8,576	106,260,077	2,144,000	2,582,600	301
1922	7,556	93,932,136	1,889,000	2,270,115	300
1921	6,781	85,836,423	1,695,250	2,014,973	297
1920	6,472	80,819,135	1,618,000	1,944,963	301
1919	4,939	62,181,534	1,234,750	1,475,003	299
1918	4,153	52,667,487	1,038,250	1,235,419	297
1917	3,467	43,459,980	866,750	1,035,755	299
1916	2,887	36,541,567	721,750	858,060	297
1915	2,379	30,022,729	594,750	710,805	299
1914	1,967	23,852,790	491,750	601,327	306
1913	1,598	19,465,895	399,500	486,705	305
1912	1,694	19,382,818	423,500	532,616	314
1911	925	10,936,293	231,250	286,378	310
1910	710	8,165,792	177,500	221,475	312
1909	462	5,467,725	115,500	142,794	309
1908	320	3,740,758	80,000	100,599	314
1907	241	2,768,710	60,250	75,512	313
1906	145	1,697,225	36,250	45,337	313
1905	131	1,308,933	32,750	43,143	329
1904	102	1,157,510	25,500	32,059	314
1903	69	639,781	17,250	22,591	327
1902	50	532,757	12,500	16,310	326
1901	34	403,593	8,500	10,603	312
1900 and prior	375	3,827,442	93,750	123,027	328
Not available	3,054	29,737,957	763,500	1,019,652	334
Total	447,551	\$4,973,277,469	\$111,887,750	\$141,027,291	\$315

*The renter statutory property tax equivalent is \$250.

TABLE D-9
Homeowner and Renter Property Tax Assistance
HOUSEHOLD INCOME SIZE
BY CLAIMANT TYPE
2005 Taxable Year

Household Income Class	Homeowners			Renters			Grand Total
	Claimants Age 62 and Over	Blind and Disabled	Total	Claimants Age 62 and Over	Blind and Disabled	Total	
Under \$1,000	806	132	938	6,944	8,035	14,979	15,917
1,001 to 2,000	1,278	117	1,395	4,459	2,210	6,669	8,064
2,001 to 3,000	540	54	594	2,086	1,063	3,149	3,743
3,001 to 4,000	310	33	343	1,844	805	2,649	2,992
4,001 to 5,000	397	44	441	2,204	1,136	3,340	3,781
5,001 to 6,000	683	67	750	2,974	1,394	4,368	5,118
6,001 to 7,000	1,159	113	1,272	4,425	2,424	6,849	8,121
7,001 to 8,000	1,722	193	1,915	9,289	4,955	14,244	16,159
8,001 to 9,000	2,654	391	3,045	20,019	15,022	35,041	38,086
9,001 to 10,000	8,563	2,420	10,983	100,439	86,835	187,274	198,257
10,001 to 11,000	4,975	562	5,537	15,732	15,546	31,278	36,815
11,001 to 12,000	5,315	388	5,703	11,780	13,534	25,314	31,017
12,001 to 13,000	5,431	401	5,832	8,836	4,427	13,263	19,095
13,001 to 14,000	5,579	355	5,934	7,981	2,853	10,834	16,768
14,001 to 15,000	5,677	367	6,044	6,605	2,459	9,064	15,108
15,001 to 16,000	5,708	360	6,068	6,588	1,878	8,466	14,534
16,001 to 17,000	6,029	461	6,490	16,021	2,930	18,951	25,441
17,001 to 18,000	6,677	486	7,163	11,472	2,507	13,979	21,142
18,001 to 19,000	5,604	279	5,883	4,801	1,206	6,007	11,890
19,001 to 20,000	5,422	299	5,721	4,032	1,136	5,168	10,889
20,001 to 21,000	5,158	195	5,353	3,283	651	3,934	9,287
21,001 to 22,000	4,876	194	5,070	2,910	523	3,433	8,503
22,001 to 23,000	4,665	178	4,843	2,608	426	3,034	7,877
23,001 to 24,000	4,369	170	4,539	2,269	333	2,602	7,141
24,001 to 25,000	3,883	138	4,021	1,984	281	2,265	6,286
25,001 to 26,000	3,659	117	3,776	1,714	240	1,954	5,730
26,001 to 27,000	3,413	114	3,527	1,442	224	1,666	5,193
27,001 to 28,000	3,049	116	3,165	1,242	208	1,450	4,615
28,001 to 29,000	2,734	95	2,829	1,054	120	1,174	4,003
29,001 to 30,000	2,501	75	2,576	898	119	1,017	3,593
30,001 to 31,000	2,135	70	2,205	732	69	801	3,006
31,001 to 32,000	1,985	70	2,055	591	70	661	2,716
32,001 to 33,000	1,757	53	1,810	532	52	584	2,394
33,001 to 34,000	1,506	46	1,552	465	43	508	2,060
34,001 to 35,000	1,315	44	1,359	395	49	444	1,803
35,001 to 36,000	1,151	28	1,179	319	54	373	1,552
36,001 to 37,000	964	32	996	249	29	278	1,274
37,001 to 38,000	786	20	806	184	22	206	1,012
38,001 to 39,000	569	17	586	164	23	187	773
39,001 to 39,699	319	14	333	80	14	94	427
Totals	125,323	9,308	134,631	271,646	175,905	447,551	582,182

NOTES

